

2026-2027 BUDGET SUMMARY

ALL FUNDS

	FUND BALANCE 6/30/25	PRE AUDIT FUND BALANCE 6/30/26	2026-2027 BUDGET REVENUE	2026-2027 BUDGET EXPENDITURES	2026-2027 BUDGET NET	ESTIMATED FUND BALANCE 6/30/26
MACON-PIATT SPECIAL ED DIST	<u>\$ 7,445,942</u>	<u>\$ 6,184,887</u>	<u>\$ 25,340,999</u>	<u>\$ 25,466,283</u>	<u>\$ (125,284)</u>	<u>\$ 6,059,603</u>

MACON PIATT SPECIAL EDUCATION DISTRICT

		22-23	23-24	24-25	25-26	26-27
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
REVENUE						
Tuition		\$ 14,229,126	\$ 16,207,611	\$ 14,788,235	\$ 20,631,825	\$ 21,964,571
State Aid		1,402,401	1,402,402	1,402,401	1,433,228	1,433,228
Federal Aid		1,486,785	1,956,092	1,858,858	1,193,200	1,343,200
Other		519,441	671,629	494,523	300,000	600,000
TOTAL REVENUE		\$ 17,637,753	\$ 20,237,733	\$ 18,544,017	\$ 23,558,253	\$ 25,340,999
EXPENDITURES						
By Object:						
Salaries		\$ 11,363,752	\$ 11,991,529	\$ 12,861,740	\$ 13,990,288	\$ 14,943,166
Employee Benefits		3,768,158	3,580,259	3,891,741	5,238,909	5,371,128
Purchased Services		1,243,969	1,077,513	1,122,292	1,291,675	1,451,469
Supplies & Materials		286,359	242,162	283,913	263,920	312,420
Capital Outlay		22,168	31,541	500,758	22,600	50,000
Other (including tuition)		942,024	1,781,533	2,993,455	3,013,600	3,260,800
Non-Capitalized Equipment		44,191	33,517	74,630	96,800	77,300
Termination Benefits		2,057	2,524	-	-	-
TOTAL EXPENDITURES		\$ 17,672,677	\$ 18,740,578	\$ 21,728,529	\$ 23,917,792	\$ 25,466,283
By Program:						
Administrative	(0810, 4625)	\$ 2,991,945	\$ 2,708,875	\$ 3,634,454	\$ 2,879,148	\$ 2,940,963
Administration Support	(0880)	1,854,641	2,165,529	2,278,244	2,533,630	2,545,749
Visually Impaired	(0811)	443,567	437,637	465,187	571,490	523,455
Hearing Impaired	(0812)	422,672	422,375	522,826	453,278	516,265
SED	(0815)	942,764	1,060,881	845,279	975,445	1,107,105
Early Childhood	(0820)	1,104,977	1,226,664	1,507,393	1,584,262	1,894,957
Alternative Program	(0844)	1,426,914	1,856,629	2,017,260	2,308,886	2,508,433
Life Skills	(0870)	3,203,718	3,199,764	3,344,607	3,546,525	3,997,763
Essential Skills	(0871)	1,749,582	1,592,670	1,615,995	2,409,120	2,555,690
Elevating Educators	(4985)	-	24,237	38,081	-	-
Medicaid	(0855)	942,515	1,723,414	2,747,232	3,274,224	3,495,213
ORS-STEP/Work Study	(0879)	86,486	111,055	108,454	195,355	126,187
ESSER III	(0849)	28,798	15,517	15,000	-	-
IDEA-B	(0850,0851,0852)	107,415	108,876	113,406	107,711	103,310
IDEA-PS	(0869)	-	-	-	-	-
Summer Programs	(0858)	160,743	137,441	144,764	36,838	81,890
Decatur Social Workers	(0809)	189,019	141,097	156,469	102,391	60,972
Decatur Elementary Cross Cat	(0841)	1,298,979	1,176,739	1,545,652	1,926,038	2,059,262
Decatur Secondary Cross Cat	(0843)	520,790	422,895	518,140	788,851	832,938
Argenta/Oreana Local Costs	(0901)	-	-	-	-	-
Maroa/Forsyth Local Costs	(0904)	-	-	-	-	-
Sangamon Valley Local Costs	(0907)	92,887	99,022	-	102,331	-
Monticello Local Costs	(0915)	-	-	-	-	-
Meridian Local Costs	(0923)	104,265	109,260	110,086	122,269	116,131
TOTAL EXPENDITURES		\$ 17,672,677	\$ 18,740,579	\$ 21,728,529	\$ 23,917,792	\$ 25,466,283