

Agenda Item Title: Budget Amendment – Recognition of FY26 IDEA High Cost Funds - GP

Board Meeting Date: April 28, 2026

Department: Finance

Presented by: Trey Duke, Director

Board Agenda Category:

- Consent Agenda
- Action Item
- Reports and Information

Requires City Council Approval: Yes No

Summary

This amendment recognizes new revenue from the State IDEA High-Cost reimbursement for unusually expensive special education and related services for students with disabilities. The \$98,654 will be used to offset expenditure related to the Special Education Program under Contracts with Private Agencies.

Staff Recommendation

Approve the FY26 budget amendment to recognize the new revenue and related expenditures related to Special Education.

Fiscal Impact

Recognize new revenue in the amount of \$98,654 and related expenditure with no impact to fund balance.

Connection to MCS's Five-Year Strategic Plan

- Known:** Every student will be *known* through whole-child programs and support.
- Safe:** Every student will be *safe* through equitable access to buildings, facilities, and infrastructure that meets their needs.
- Challenged:** Every student will be *challenged* by learning from highly effective educators and employees.
- Empowered:** Every student will be *empowered* through academic success.