

ST. JOSEPH COUNTY ISD
Special Education Budget Comparison Information
 2023-2024 April Revised Budget
 4/4/2024

Revenue	Actual 2022-2023	June Adopted 2023-2024	November Revised 2023-2024	February Revised 2023-2024	April Revised 2023-2024
Current Taxes	\$6,483,379	\$6,603,125	\$6,953,553	\$6,953,553	\$6,953,553
Other Taxes	\$25,551	\$20,000	\$35,000	\$37,000	\$37,000
Extra Voted Taxes	\$777,333	\$791,797	\$834,153	\$834,153	\$834,153
State Payment in Lieu of Taxes	\$155,986	\$447,450	\$465,468	\$465,468	\$465,468
Interest on Investment	\$334,326	\$200,000	\$320,000	\$450,000	\$515,000
Miscellaneous	\$24,474	\$23,000	\$55,000	\$55,000	\$55,000
State Aid (26d Brownfield Redevelopment)	\$11,247	\$11,419	\$11,419	\$11,419	\$11,419
State Aid (51a durant,(51f included in 51e),and 56(7) Pupil Equal)	\$3,992,540	\$3,753,252	\$4,014,828	\$4,014,828	\$4,014,345
State Aid (Sec 51e which was Sect 52 - Foundation)	\$950,319	\$1,077,962	\$1,008,788	\$1,008,788	\$905,027
State Aid (147a(2)(3) Offset +147c(1)UAAAL+147e Reform+147(f))	\$1,453,793	\$1,510,682	\$1,510,682	\$1,957,411	\$1,957,411
State Aid (97c Risk Assessment and 97d Critical Mapping)	\$3,500	\$0	\$11,337	\$11,337	\$11,337
Other (E-rate, Legis Liaison, Fiscal and Maintenance Contracts)	\$48,406	\$21,912	\$22,613	\$22,613	\$22,613
Early On Grant, EO 54d, ARP, and Carryover	\$300,216	\$327,793	\$505,500	\$505,500	\$505,500
Flow Through Grant, ARP and Carryover	\$3,107,476	\$2,889,676	\$3,034,844	\$3,034,844	\$3,034,844
Pre School and ARP Grant	\$130,618	\$106,980	\$118,007	\$118,007	\$118,007
Medicaid - ISD	\$1,146,467	\$1,278,100	\$1,278,100	\$1,042,525	\$1,042,525
Medicaid - Local Districts	\$131,243	\$94,700	\$94,700	\$330,275	\$330,275
Other/Grants (SMART, Supv, Pandemic EBT, MACC, and SRO)	\$150,783	\$286,133	\$289,525	\$289,525	\$289,525
TOTALS	\$19,227,657	\$19,443,981	\$20,563,517	\$21,142,246	\$21,103,002

Summary:

Revenue	\$19,227,657	\$19,443,981	\$20,563,517	\$21,142,246	\$21,103,002
Expenditures	\$17,609,328	\$20,931,504	\$21,099,094	\$21,244,166	\$21,217,032
Total Revenue over/under Expenditures	\$1,618,329	-\$1,487,523	-\$535,577	-\$101,920	-\$114,030

Nonspendable Fund Balance/FSA	\$17,052	\$17,052	\$17,052	\$17,052	\$17,052
Nonspendable Fund Balance/Prepaid Ins	\$0	\$0	\$0	\$0	\$0
*Committed Fund Balance/Capital Improvement	\$472,516	\$672,516	\$672,516	\$672,516	\$672,516
*Committed Fund Balance/Transp Bus Garage	\$1,000,000	\$1,000,000	\$1,000,000	\$1,500,000	\$1,500,000
Total of NS & Committed: Restricted SE Bal	\$1,689,568	\$1,689,568	\$1,689,568	\$2,189,568	\$2,189,568
Percentage of Restricted Special Ed Balance	10%	8%	8%	10%	10%

Fund Balance - Previous Year and/or Projected	\$7,150,602	\$7,703,101	\$8,768,931	\$8,768,931	\$8,768,931
Total Revenue over/under Expenditures	\$1,618,329	-\$1,487,523	-\$535,577	-\$101,920	-\$114,030
Fund Balance Year End	\$8,768,931	\$6,215,578	\$8,233,354	\$8,667,011	\$8,654,901
Percentage of Fund Balance	50%	30%	39%	41%	41%

Above: Fund Balance-Previous Year and/or Projected	\$7,150,602	\$7,703,101	\$8,768,931	\$8,768,931	\$8,768,931
Above: Total NS & Committed: Restricted SE Bal	\$1,689,568	\$1,689,568	\$1,689,568	\$2,189,568	\$2,189,568
Above: Total Revenue over/under Expenditures	\$1,618,329	-\$1,487,523	-\$535,577	-\$101,920	-\$114,030
Fund Balance Year End	\$7,079,363	\$4,526,010	\$6,543,786	\$6,477,443	\$6,465,333
Percentage of Fund Balance after Restricted SE	40%	22%	31%	30%	30%

	Actual 2022-2023	June Adopted 2023-2024	November Adopted 2023-2024	February Revised 2023-2024	April Revised 2023-2024
EXPENDITURES					
Instruction (Resource Rooms)	\$2,503,413	\$3,758,068	\$3,267,343	\$3,162,051	\$3,099,887

Pupil Support Service (Ancillary and Support Serv)	\$8,865,178	\$10,438,572	\$11,006,208	\$11,038,224	\$11,139,375
Supervisors and Compliance	\$988,243	\$1,080,518	\$1,090,006	\$1,090,006	\$1,090,006
General Administration (Board and Exec Admin)	\$543,321	\$556,300	\$558,543	\$554,543	\$558,543
School Administration (Principal)	\$236,475	\$286,347	\$290,707	\$273,480	\$273,480
Fiscal	\$660,587	\$783,655	\$804,401	\$804,401	\$804,401
Operations/Maintenance/Custodial	\$629,796	\$664,765	\$664,765	\$664,765	\$664,765
Transportation	\$1,500,745	\$1,760,332	\$1,760,332	\$1,760,332	\$1,686,411
Other (Other Business Services and Transfers)	\$655,606	\$716,450	\$727,936	\$727,936	\$735,736
Transfer/Districts (Taxes, Medicaid, and AT's)	\$1,025,964	\$886,497	\$928,853	\$1,164,428	\$1,164,428
Sub Totals	\$17,609,328	\$20,931,504	\$21,099,094	\$21,244,166	\$21,217,032
TOTAL EXPENDITURES	\$17,609,328	\$20,931,504	\$21,099,094	\$21,244,166	\$21,217,032