

**ST. JOSEPH COUNTY ISD**  
**Special Education Budget Comparison Information**  
**2022-2023 June Revised and 2023-2024 Proposed Budget**

		1	2	3	4	5
		June	December	April	June	June
		Adopted	Adopted	Adopted	Revised	Proposed
		2022-2023	2022-2023	2022-2023	2022-2023	2023-2024
<b>Revenue</b>						
1	Current Taxes	\$6,277,847	\$6,490,210	\$6,490,210	\$6,473,652	\$6,603,125
2	Other Taxes	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
3	Extra Voted Taxes	\$753,208	\$778,570	\$778,570	\$776,272	\$791,797
4	State Payment in Lieu of Taxes	\$570,085	\$570,085	\$155,986	\$155,986	\$447,450
5	Interest on Investment	\$4,000	\$140,000	\$230,000	\$330,000	\$200,000
6	Miscellaneous	\$20,000	\$20,000	\$22,000	\$23,000	\$23,000
7	State Aid (26d Brownfield Redevelopment)	\$0	\$0	\$11,195	\$11,195	\$11,419
8	State Aid (51a durant,(51f included in 51e),and 56(7) Pupil Equal)	\$2,937,363	\$3,925,584	\$3,989,209	\$3,992,232	\$3,753,252
9	State Aid (Sec 51e which was Sect 52 - Foundation)	\$1,031,342	\$964,410	\$964,410	\$950,319	\$1,077,962
10	State Aid (147a(2)Offset+147c(1)UAAAL+147e Reform+Forfeit Cr)	\$1,358,833	\$1,428,698	\$1,466,800	\$1,466,800	\$1,510,682
11	State Aid (97c Risk Assessment and 97d Critical Mapping)	\$0	\$0	\$14,837	\$14,837	\$0
12	Other (E-rate, Legis Liaison, Fiscal and Maintenance Contracts)	\$48,060	\$48,843	\$48,906	\$49,406	\$21,912
13	Early On Grant, EO 54d, ARP, and Carryover	\$251,787	\$467,891	\$467,891	\$467,891	\$327,793
14	Flow Through Grant, ARP and Carryover	\$2,717,247	\$3,252,642	\$3,252,642	\$3,252,642	\$2,889,676
15	Pre School and ARP Grant	\$101,980	\$141,645	\$141,645	\$141,645	\$106,980
16	Medicaid - ISD	\$862,711	\$862,711	\$862,711	\$1,214,883	\$1,278,100
17	Medicaid - Local Districts	\$90,000	\$90,000	\$90,000	\$94,700	\$94,700
18	Other/Grants (SMART, Supv, Pandemic EBT, MACC, and SRO)	\$135,100	\$152,428	\$337,428	\$337,428	\$286,133
	<b>TOTALS</b>	<b>\$17,179,563</b>	<b>\$19,353,717</b>	<b>\$19,344,440</b>	<b>\$19,772,888</b>	<b>\$19,443,981</b>

**SUMMARY:**

Revenue	\$17,179,563	\$19,353,717	\$19,344,440	\$19,772,888	\$19,443,981
Expenditures	\$18,321,024	\$19,362,887	\$19,428,247	\$19,220,389	\$20,931,504
<b>Total Revenue over/under Expenditures</b>	<b>-\$1,141,461</b>	<b>-\$9,170</b>	<b>-\$83,807</b>	<b>\$552,499</b>	<b>-\$1,487,523</b>
Non-Spendable Fund Balance/FSA	\$17,052	\$17,052	\$17,052	\$17,052	\$17,052
Non-Spendable 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	\$500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
<b>Total of NS &amp; Committed: Restricted SE Bal</b>	<b>\$989,568</b>	<b>\$1,689,568</b>	<b>\$1,689,568</b>	<b>\$1,689,568</b>	<b>\$1,689,568</b>
Percentage of Restricted Special Ed Balance	5%	9%	9%	9%	8%
Fund Balance - Previous Year and/or Projected	\$6,423,165	\$7,150,602	\$7,150,602	\$7,150,602	\$7,703,101
Total Revenue over/under Expenditures	-\$1,141,461	-\$9,170	-\$83,807	\$552,499	-\$1,487,523
<b>Fund Balance Year End</b>	<b>\$5,281,704</b>	<b>\$7,141,432</b>	<b>\$7,066,795</b>	<b>\$7,703,101</b>	<b>\$6,215,578</b>
Percentage of Fund Balance	29%	37%	36%	40%	30%
Above: Fund Balance-Previous Year and/or Projected	\$6,423,165	\$7,150,602	\$7,150,602	\$7,150,602	\$7,703,101
Above: Total NS & Committed: Restricted SE Bal	\$989,568	\$1,689,568	\$1,689,568	\$1,689,568	\$1,689,568
Above: Total Revenue over/under Expenditures	-\$1,141,461	-\$9,170	-\$83,807	\$552,499	-\$1,487,523
<b>Fund Balance Year End</b>	<b>\$4,292,136</b>	<b>\$5,451,864</b>	<b>\$5,377,227</b>	<b>\$6,013,533</b>	<b>\$4,526,010</b>
Percentage of Fund Balance after Restricted SE	23%	28%	28%	31%	22%

\*12/19/2022 recommending to the Board of Education to take action to move \$200,000 to Committed Fund Balance for future Capital Improvement and to move \$500,000 to Committed Fund Balance for the future Bus Garage Facility.

	1	2	3	4	5	
	June	December	April	June	June	
	Adopted	Adopted	Adopted	Revised	Proposed	
	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024	
<b>Expenditures</b>						
1	Instruction (Resource Rooms)	\$3,151,674	\$2,973,100	\$2,714,455	\$2,715,291	\$3,758,068
2	Pupil Support Service (Ancillary and Support Serv)	\$8,802,281	\$9,653,361	\$9,935,317	\$9,863,388	\$10,438,572
3	Supervisors and Compliance	\$1,037,439	\$1,073,682	\$1,073,682	\$1,073,682	\$1,080,518
4	General Administration (Board and Exec Admin)	\$508,774	\$519,028	\$543,355	\$574,481	\$556,300
5	School Administration (Principal)	\$263,315	\$246,048	\$246,048	\$246,048	\$286,347
6	Fiscal	\$724,705	\$684,348	\$684,348	\$684,348	\$783,655
7	Operations/Maintenance/Custodial	\$490,541	\$581,741	\$665,463	\$665,463	\$664,765
8	Transportation	\$1,835,179	\$1,835,179	\$1,835,179	\$1,669,586	\$1,760,332
9	Other (Other Business Services and Transfers)	\$663,908	\$667,830	\$667,830	\$667,830	\$716,450
10	Transfer/Districts (Taxes, Medicaid, and AT's)	\$843,208	\$1,128,570	\$1,062,570	\$1,060,272	\$886,497
	<i>Sub Totals</i>	<i>\$18,321,024</i>	<i>\$19,362,887</i>	<i>\$19,428,247</i>	<i>\$19,220,389</i>	<i>\$20,931,504</i>
	<b>TOTAL EXPENDITURES</b>	<b>\$18,321,024</b>	<b>\$19,362,887</b>	<b>\$19,428,247</b>	<b>\$19,220,389</b>	<b>\$20,931,504</b>