

**ST. JOSEPH COUNTY ISD**  
**Special Education Budget Comparison Information**  
 2023-2024 June Revised & 2024-2025 Proposed Budget  
 6/12/2024

<b>Revenue</b>	<b>November Adopted 2023-2024</b>	<b>February Adopted 2023-2024</b>	<b>April Adopted 2023-2024</b>	<b>June Revised 2023-2024</b>	<b>June Proposed 2024-2025</b>
Current Taxes	\$6,953,553	\$6,953,553	\$6,953,553	\$6,987,162	\$7,126,905
Other Taxes	\$35,000	\$37,000	\$37,000	\$37,000	\$37,740
Extra Voted Taxes	\$834,153	\$834,153	\$834,153	\$837,735	\$854,490
State Payment in Lieu of Taxes	\$465,468	\$465,468	\$465,468	\$465,468	\$474,777
Interest on Investment	\$320,000	\$450,000	\$515,000	\$582,400	\$378,560
Miscellaneous	\$55,000	\$55,000	\$55,000	\$55,000	\$20,000
State Aid (26d Brownfield Redevelopment)	\$11,419	\$11,419	\$11,419	\$11,580	\$11,580
State Aid (51a durant,(51f included in 51e),and 56(7) Pupil Equal)	\$4,014,828	\$4,014,828	\$4,014,345	\$4,014,367	\$3,990,213
State Aid (Sec 51e which was Sect 52 - Foundation)	\$1,008,788	\$1,008,788	\$905,027	\$882,783	\$915,957
State Aid (147a(2)(3) Offset +147c(1)UAAAL+147e Reform+147(f))	\$1,510,682	\$1,957,411	\$1,957,411	\$1,993,194	\$1,584,902
State Aid (97c Risk Assessment and 97d Critical Mapping)	\$11,337	\$11,337	\$11,337	\$11,337	\$0
Other (E-rate, Legis Liaison, Fiscal and Maintenance Contracts)	\$22,613	\$22,613	\$22,613	\$22,613	\$25,918
Early On Grant, EO 54d, ARP, and Carryover	\$505,500	\$505,500	\$505,500	\$505,500	\$337,824
Flow Through Grant, ARP and Carryover	\$3,034,844	\$3,034,844	\$3,034,844	\$3,034,844	\$2,889,632
Pre School and ARP Grant	\$118,007	\$118,007	\$118,007	\$118,007	\$106,978
Medicaid - ISD	\$1,278,100	\$1,042,525	\$1,042,525	\$850,913	\$883,901
Medicaid - Local Districts	\$94,700	\$330,275	\$330,275	\$335,000	\$310,000
Other/Grants (SMART, Supv, Pandemic EBT, MACC, and SRO)	\$289,525	\$289,525	\$289,525	\$289,525	\$307,725
<b>TOTALS</b>	<b>\$20,563,517</b>	<b>\$21,142,246</b>	<b>\$21,103,002</b>	<b>\$21,034,428</b>	<b>\$20,257,102</b>

**Summary:**

Revenue	\$20,563,517	\$21,142,246	\$21,103,002	\$21,034,428	\$20,257,102
Expenditures	\$21,099,094	\$21,244,166	\$21,217,032	\$21,129,586	\$21,649,704
<b>Total Revenue over/under Expenditures</b>	<b>-\$535,577</b>	<b>-\$101,920</b>	<b>-\$114,030</b>	<b>-\$95,158</b>	<b>-\$1,392,602</b>

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	\$672,516	\$672,516	\$672,516	\$672,516	\$672,516
*Committed Fund Balance/Transp Bus Garage	\$1,000,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,750,000
<b>Total of NS &amp; Committed: Restricted SE Bal</b>	<b>\$1,689,568</b>	<b>\$2,189,568</b>	<b>\$2,189,568</b>	<b>\$2,189,568</b>	<b>\$2,439,568</b>
Percentage of Restricted Special Ed Balance	8%	10%	10%	10%	11%

Fund Balance - Previous Year and/or Projected	\$8,768,931	\$8,768,931	\$8,768,931	\$8,768,931	\$8,673,773
Total Revenue over/under Expenditures	-\$535,577	-\$101,920	-\$114,030	-\$95,158	-\$1,392,602
<b>Fund Balance Year End</b>	<b>\$8,233,354</b>	<b>\$8,667,011</b>	<b>\$8,654,901</b>	<b>\$8,673,773</b>	<b>\$7,281,171</b>
Percentage of Fund Balance	39%	41%	41%	41%	34%

Above: Fund Balance-Previous Year and/or Projected	\$8,768,931	\$8,768,931	\$8,768,931	\$8,768,931	\$8,673,773
Above: Total NS & Committed: Restricted SE Bal	\$1,689,568	\$2,189,568	\$2,189,568	\$2,189,568	\$2,439,568
Above: Total Revenue over/under Expenditures	-\$535,577	-\$101,920	-\$114,030	-\$95,158	-\$1,392,602
<b>Fund Balance Year End</b>	<b>\$6,543,786</b>	<b>\$6,477,443</b>	<b>\$6,465,333</b>	<b>\$6,484,205</b>	<b>\$4,841,603</b>
Percentage of Fund Balance after Restricted SE	31%	30%	30%	31%	22%

<b>EXPENDITURES</b>	<b>November Adopted 2023-2024</b>	<b>February Adopted 2023-2024</b>	<b>April Adopted 2023-2024</b>	<b>June Revised 2023-2024</b>	<b>June Proposed 2024-2025</b>
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Instruction (Resource Rooms)	\$3,267,343	\$3,162,051	\$3,099,887	\$3,061,230	\$3,625,975
Pupil Support Service (Ancillary and Support Serv)	\$11,006,208	\$11,038,224	\$11,139,375	\$11,102,611	\$10,859,159
Supervisors and Compliance	\$1,090,006	\$1,090,006	\$1,090,006	\$1,090,006	\$1,135,811
General Administration (Board and Exec Admin)	\$558,543	\$554,543	\$558,543	\$558,543	\$559,930
School Administration (Principal)	\$290,707	\$273,480	\$273,480	\$273,480	\$270,469
Fiscal	\$804,401	\$804,401	\$804,401	\$804,401	\$807,252
Operations/Maintenance/ Custodial	\$664,765	\$664,765	\$664,765	\$644,433	\$705,122
Transportation	\$1,760,332	\$1,760,332	\$1,686,411	\$1,686,411	\$1,761,853
Other (Other Business Services and Transfers)	\$727,936	\$727,936	\$735,736	\$735,736	\$759,643
Transfer/Districts (Taxes, Medicaid, and AT's)	\$928,853	\$1,164,428	\$1,164,428	\$1,172,735	\$1,164,490
Sub Totals	\$21,099,094	\$21,244,166	\$21,217,032	\$21,129,586	\$21,649,704
<b>TOTAL EXPENDITURES</b>	<b>\$21,099,094</b>	<b>\$21,244,166</b>	<b>\$21,217,032</b>	<b>\$21,129,586</b>	<b>\$21,649,704</b>