

ST. JOSEPH COUNTY ISD

1/14/2026

Special Education Budget Comparison Information 2025-2026 January Revised Budget

<u>Revenue</u>		1	2	3
		Actual	June	January
		2024-2025	Adopted	Revised
			2025-2026	2025-2026
1	Current Taxes	\$7,474,050	\$7,817,242	\$7,876,719
2	Other Taxes	\$15,847	\$20,000	\$20,000
3	Extra Voted Taxes	\$895,445	\$937,761	\$944,919
4	State Payment in Lieu of Taxes	\$466,067	\$484,710	\$469,240
5	Interest on Investment	\$609,899	\$549,000	\$549,000
6	Miscellaneous	\$19,096	\$20,700	\$20,700
7	State Aid (26d Brownfield Redevelopment)	\$10,899	\$10,899	\$10,899
8	State Aid (51a Durant,(51f included in 51e), &56(7) Pupil Equal)	\$4,823,673	\$4,303,549	\$4,496,476
9	State Aid (Sec 51e which was Sect 52 - Foundation)	\$819,178	\$850,000	\$1,012,035
10	State Aid (147a(2)(3)+147c(1)UAAL+147e Reform+27L4-HC)	\$1,658,980	\$1,151,911	\$1,631,448
11	State Aid (147g MPSERS Employee RHC Reimb)	\$105,750	\$0	\$0
12	State Aid (97c Risk Assessment and 97d Critical Mapping)	\$4,500	\$0	\$0
13	State Aid (27k Student Loan Repay Program)	\$2,362	\$0	\$0
14	Other (E-rate, Legis Liaison, Fiscal and Maintenance Contracts)	\$29,010	\$32,524	\$32,524
15	Early On Grant, EO 54d, ARP, and Carryover	\$412,566	\$345,856	\$435,153
16	Flow Through Grant, ARP and Carryover	\$2,889,632	\$2,889,632	\$2,824,433
17	Pre School and ARP Grant	\$106,978	\$106,978	\$106,555
18	Medicaid - ISD	\$1,294,478	\$1,050,214	\$1,050,214
19	Medicaid - Local Districts	\$244,526	\$280,000	\$280,000
20	Other/Grants (SMART, Supv, Pandemic EBT, MACC, and SRO)	\$214,521	\$254,806	\$276,806
21	Transfer from CTE for Rent	\$0	\$10,000	\$10,000
	TOTALS	\$22,097,457	\$21,115,782	\$22,047,121

SUMMARY:

Revenue	\$22,097,457	\$21,115,782	\$22,047,121
Expenditures	\$20,089,803	\$22,672,859	\$23,836,057
Total Revenue over/under Expenditures	\$2,007,654	-\$1,557,077	-\$1,788,936

Non-Spendable Fund Balance/FSA	\$17,052	\$17,052	\$17,052
Non-Spendable Fund Balance/Prepaid Ins	\$0	\$0	\$0
*Committed Fund Balance/Capital Improvement	\$672,516	\$672,516	\$672,516
*Committed Fund Balance/Transp Bus Garage	\$2,350,000	\$2,350,000	\$3,050,000
Total of NS & Committed: Restricted SE Bal	\$3,039,568	\$3,039,568	\$3,739,568
Percentage of Restricted Special Ed Balance	15%	13%	16%

Fund Balance - Previous Year and/or Projected	\$9,908,188	\$10,027,205	\$11,915,842
Total Revenue over/under Expenditures	\$2,007,654	-\$1,557,077	-\$1,788,936
Fund Balance Year End	\$11,915,842	\$8,470,128	\$10,126,906
Percentage of Fund Balance	59%	37%	42%

Above: Fund Balance-Previous Year and/or Projected	\$9,908,188	\$10,027,205	\$11,915,842
Above: Total NS & Committed: Restricted SE Bal	\$3,039,568	\$3,039,568	\$3,739,568
Above: Total Revenue over/under Expenditures	\$2,007,654	-\$1,557,077	-\$1,788,936
Fund Balance Year End	\$8,876,274	\$5,430,560	\$6,387,338
Percentage of Fund Balance after Restricted SE	44%	24%	27%

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<u>Expenditures</u>		1	2	3
		Actual	June	January
		2024-2025	Adopted	Revised
			2025-2026	2025-2026
1	Instruction (Special Education Classrooms)	\$3,171,550	\$3,597,613	\$3,235,295
2	Pupil Support Service (Ancillary and Support Serv)	\$10,029,894	\$11,532,810	\$11,766,324
3	Supervisors and Compliance	\$1,007,574	\$1,194,371	\$1,132,146
4	General Administration (Board and Exec Admin)	\$535,684	\$661,163	\$672,327
5	School Administration (Principal)	\$275,422	\$290,527	\$294,566
6	Fiscal	\$784,544	\$874,409	\$874,409
7	Operations/Maintenance/Custodial	\$711,022	\$792,070	\$1,614,456
8	Transportation	\$1,598,010	\$1,784,238	\$1,784,237
9	Other (Other Business Serv and Transfers)	\$723,157	\$727,897	\$727,897
10	State Aid (147g MPSERS Employee EHC Reimb + F/R)	\$110,616	\$0	\$0
11	State Aid (27k Student Loan Repayment Prog)	\$2,362	\$0	\$0
12	Transfer/Districts (Taxes, Medicaid, and AT's)	\$1,139,968	\$1,217,761	\$1,734,400
	Sub Totals	\$20,089,803	\$22,672,859	\$23,836,057
	TOTAL EXPENDITURES	\$20,089,803	\$22,672,859	\$23,836,057