

# ST. JOSEPH COUNTY ISD

## Special Education Budget Comparison Information

2023-2024 Actual & 2024-2025 Revised Budget  
2/11/2025

Revenue	Actual 2023-2024	June Adopted 2024-2025	February Revised 2024-2025
Current Taxes	\$6,987,163	\$7,126,905	\$7,516,579
Other Taxes	\$35,472	\$37,740	\$37,740
Extra Voted Taxes	\$837,735	\$854,490	\$901,693
State Payment in Lieu of Taxes	\$465,468	\$474,777	\$466,067
Interest on Investment	\$579,115	\$378,560	\$480,000
Miscellaneous	\$53,778	\$20,000	\$20,700
State Aid (26d Brownfield Redevelopment)	\$11,580	\$11,580	\$0
State Aid (51a durant,(51f included in 51e),and 56(7) Pupil Equal)	\$4,014,366	\$3,990,213	\$4,823,901
State Aid (Sec 51e which was Sect 52 - Foundation)	\$882,783	\$915,957	\$892,583
State Aid (147a(2)(3) Offset +147c(1)UAAL+147e Reform+147(f))	\$2,007,637	\$1,584,902	\$1,621,206
State Aid (97c Risk Assessment and 97d Critical Mapping)	\$2,000	\$0	\$9,337
State Aid (27k Student Loan Repay Program)	\$3,935	\$0	\$2,363
Other (E-rate, Legis Liaison, Fiscal and Maintenance Contracts)	\$21,413	\$25,918	\$29,011
Early On Grant, EO 54d, ARP, and Carryover	\$349,491	\$337,824	\$501,863
Flow Through Grant, ARP and Carryover	\$3,034,842	\$2,889,632	\$2,889,632
Pre School and ARP Grant	\$118,007	\$106,978	\$106,978
Medicaid - ISD	\$812,740	\$883,901	\$787,901
Medicaid - Local Districts	\$373,614	\$310,000	\$310,000
Other/Grants (SMART, Supv, Pandemic EBT, MACC, and SRO)	\$220,415	\$307,725	\$315,975
<b>TOTALS</b>	<b>\$20,811,554</b>	<b>\$20,257,102</b>	<b>\$21,713,529</b>

### Summary:

Revenue	\$20,811,554	\$20,257,102	\$21,713,529
Expenditures	\$19,672,298	\$21,649,704	\$22,254,317
<b>Total Revenue over/under Expenditures</b>	<b>\$1,139,256</b>	<b>-\$1,392,602</b>	<b>-\$540,788</b>

Nonspendable Fund Balance/FSA	\$17,052	\$17,052	\$17,052
Nonspendable Fund Balance/Prepaid Ins	\$0	\$0	\$0
*Committed Fund Balance/Capital Improvement	\$672,516	\$672,516	\$672,516
*Committed Fund Balance/Transp Bus Garage	\$1,500,000	\$1,750,000	\$2,350,000
<b>Total of NS &amp; Committed: Restricted SE Bal</b>	<b>\$2,189,568</b>	<b>\$2,439,568</b>	<b>\$3,039,568</b>
Percentage of Restricted Special Ed Balance	11%	11%	14%

Fund Balance - Previous Year and/or Projected	\$8,768,931	\$8,673,773	\$9,908,187
Total Revenue over/under Expenditures	\$1,139,256	-\$1,392,602	-\$540,788
<b>Fund Balance Year End</b>	<b>\$9,908,187</b>	<b>\$7,281,171</b>	<b>\$9,367,399</b>
Percentage of Fund Balance	50%	34%	42%

Above: Fund Balance-Previous Year and/or Projected	\$8,768,931	\$8,673,773	\$9,908,187
Above: Total NS & Committed: Restricted SE Bal	\$2,189,568	\$2,439,568	\$3,039,568
Above: Total Revenue over/under Expenditures	\$1,139,256	-\$1,392,602	-\$540,788
<b>Fund Balance Year End</b>	<b>\$7,718,619</b>	<b>\$4,841,603</b>	<b>\$6,327,831</b>
Percentage of Fund Balance after Restricted SE	39%	22%	28%

	<b>Actual 2023-2024</b>	<b>June Adopted 2024-2025</b>	<b>February Revised 2024-2025</b>
<b>EXPENDITURES</b>			
Instruction (Special Education Classrooms)	\$3,088,308	\$3,625,975	\$3,495,219
Pupil Support Service (Ancillary and Support Serv)	\$9,829,102	\$10,859,159	\$11,508,900
Supervisors and Compliance	\$998,139	\$1,135,811	\$1,135,811
General Administration (Board and Exec Admin)	\$520,711	\$559,930	\$561,366
School Administration (Principal)	\$262,143	\$270,469	\$277,459
Fiscal	\$780,035	\$807,252	\$807,252
Operations/Maintenance/Custodial	\$647,435	\$705,122	\$727,622
Transportation	\$1,611,342	\$1,761,853	\$1,761,853
Other (Other Business Services, Transfers & Student Loan)	\$723,733	\$759,643	\$767,142
Transfer/Districts (Taxes, Medicaid, and AT's)	\$1,211,350	\$1,164,490	\$1,211,693
Sub Totals	\$19,672,298	\$21,649,704	\$22,254,317
<b>TOTAL EXPENDITURES</b>	<b>\$19,672,298</b>	<b>\$21,649,704</b>	<b>\$22,254,317</b>