



**Blackhawk**  

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**School District**

**PRELIMINARY BUDGET**  
**2015-2016**  
**INFORMATIONAL PRESENTATION**

Revised 6/2/15

# BUDGET TIMELINE

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- December 2, 2014 – Blackhawk SD adopted resolution not to raise taxes above index of 2.5%
- May 28, 2015 – adopt proposed budget
- June 9, 2015 – proposed budget available for public inspection
- June 19, 2015 – public notice of intent to adopt final budget
- June 29, 2015 – adopt final budget

# PURPOSE OF SCHOOL BUDGET

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- Translates the district's mission, goals and objectives into operation for students and community
- Sets forth anticipated revenue available to fund programs
- Requires discussion to make informed decisions
- Establishes the financial road map to follow for the new school year
- Allows for flexibility to respond to changes as may be necessary



# MAJOR BUDGET IMPACTS

| Budget Item               | Increases in Expenditures | Total               |
|---------------------------|---------------------------|---------------------|
| 2014-2015 Expenditures    |                           | \$33,979,900        |
| Teacher Salary Increases  | \$518,000                 |                     |
| Other Employee Increases  | \$110,000                 |                     |
| PSERS Increase            | \$803,449                 |                     |
| FICA Increase             | \$45,000                  |                     |
| Operational Cost Increase | \$125,000                 |                     |
| Beaver CTC Increase       | \$213,353                 |                     |
| Past Retiree Payments     | \$154,710                 |                     |
| Debt Service Increase     | \$332,536                 |                     |
| <b>TOTALS</b>             | <b>\$2,302,048</b>        | <b>\$36,281,948</b> |

# REDUCTIONS IN EXPENDITURES



| Budget Item                               | Savings              | Total       |
|---|----------------------|-------------|
| Early Retirement Incentive                | \$1,192,626          |             |
| Refunding 2012 Bond Issue                 | \$300,000            |             |
| <del>Reduction of Paraprofessionals</del> | <del>\$166,298</del> |             |
| Reduction Supplies/Equipment              | \$110,000            |             |
| TOTAL                                     |                      | \$1,768,924 |
| REVISED TOTAL – 5-28-15                   |                      | \$1,602,626 |

# REVENUES



| Code | Source  | Amount              |
|------|---|---------------------|
| 6000 | Local Revenues  | \$17,536,375        |
|      | Real Estate Taxes, Per Capita Taxes, Earned Income Taxes, Delinquent Local Taxes, IDEA, Rentals, Miscellaneous                                    |                     |
| 7000 | State   | \$16,258,517        |
|      | Basic Education Funding, Special Education Funding, Vocational, Transportation Reimbursement, Medical/Dental, State Share FICA, State Share PSERS |                     |
| 8000 | Federal   | 476,000             |
|      | Title I, Title II, Medical Assistance (ACCESS)  |                     |
|      | <b>TOTALS</b>   | <b>\$34,270,892</b> |

# EXPENDITURES



| Code | Source                            | Amount       |
|------|-----------------------------------|--------------|
| 1100 | Regular Instructional Programs    | \$14,003,679 |
| 1200 | Special Education Programs        | \$3,768,256  |
|      | Paraprofessionals – 12            | \$166,298    |
| 1300 | Vocational Programs (incl. BCCTC) | \$1,377,526  |
| 1400 | Driver Education                  | \$161,603    |
| 1800 | Pre-Kindergarten                  | \$111,412    |
|      | TOTAL-1000                        | \$19,588,774 |

# EXPENDITURES



| Code | Source   | Amount       |
|------|--|--------------|
| 2120 | Guidance   | \$869,911    |
| 2220 | Technology, Library  | \$1,283,750  |
| 2310 | Board and Administrative Services (incl. building principals, secretarial staff, legal fees, auditing, etc.) | \$2,294,229  |
| 2440 | Health Services  | \$353,357    |
| 2510 | Business Services  | \$531,183    |
| 2600 | Facilities and Operations  | \$3,783,392  |
| 2700 | Pupil Transportation   | \$2,050,000  |
|      | TOTALs - 2000  | \$11,165,822 |



# EXPENDITURES



| Code | Source                                       | Amount              |
|------|--|---------------------|
| 3200 | Student Activities                           | \$1,216,380         |
| 3300 | Community Services                           | \$5,000             |
|      | Total - 3000                                 | \$1,221,380         |
|      |  |                     |
| 5000 | Debt Service                                 | \$2,994,176         |
|      |  |                     |
|      | <b>TOTAL PROPOSED EXPENDITURES – 2015-16</b> | <b>\$34,970,152</b> |



# DISTRICT STAFF – 2014-15

| BUILDING              | ADMIN. | PROFESSIONAL STAFF<br>(incl. teachers, nurses, guidance, library, etc.) | SUPPORT STAFF<br>(incl. secretaries, paraprofessionals, custodians, maintenance, cafeteria, etc.)      | TOTAL |
|-----------------------|--------|---|--|-------|
| Northwestern          | 1      | 23  | 21   | 45    |
| Patterson             | 1      | 13  | 14   | 28    |
| Blackhawk Inter.      | 2      | 37  | 28   | 67    |
| Highland Middle       | 1      | 39  | 19   | 59    |
| Blackhawk H.S.        | 6      | 59  | 56   | 121   |
| Administration Office | 3      | ---   | 6  | 9     |
| Total                 | 14     | 171   | 144<br><small>(Note: Cafeteria employees are paid from Cafeteria Fund – not from General Fund)</small> | 329   |

# DISTRICT STAFF – 2015-16



| BUILDING         | ADMIN. | PROFESSIONAL STAFF<br>(incl. teachers, nurses, guidance, library, etc.) | SUPPORT STAFF<br>(incl. secretaries, paraprofessionals, custodians, maintenance, cafeteria, etc.) | TOTAL |
|------------------|--------|---|---|-------|
| Northwestern     | 1      | 23  | 21  | 45    |
| Patterson        | 1      | 12  | 14  | 27    |
| Blackhawk Inter. | 2      | 34  | 28  | 64    |
| Highland Middle  | 1      | 37  | 19  | 57    |
| Blackhawk H.S.   | 6      | 57  | 56  | 119   |
| Admin. Office    | 3      | ---   | 6   | 9     |
| Total            | 14     | 163   | 144   | 321   |

(Note: Cafeteria employees are paid from Cafeteria Fund – not from General Fund.)

# RECONCILIATION



| Source                   | Amount       |
|--------------------------|--------------|
| REVENUE – 2015-2016      | \$34,270,892 |
| EXPENDITURES – 2015-2016 | \$34,970,152 |
| DEFICIT                  | (\$699,260)  |

# OPTIONS TO BALANCE BUDGET

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- Reduce expenditures – reduce staff, modify programs, cut supplies and equipment, etc.
- Refund 2012 Bond Issue
  - Approximate savings - \$300,000 (must be applied to reduce debt service payment)
- Increase real estate taxes
  - Current millage – 57.68 mills
  - 1 mill = \$245,771
  - Index limit – 2.5% - 1.44 mills = \$353,910

# QUESTIONS?

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- Contact

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