

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Erin Bluedorn

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Contact Person

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Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2025-2026 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Blackhawk SD	COUNTY : Beaver	AUN : 127041603
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2025-2026 (compared to 2024-2025)?

Yes☒

No☐

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$44627050
Ending Unassigned Fund Balance	\$2267806
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.08%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes☒

No☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2025

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Blackhawk SD	County : Beaver	AUN Number : 127041603
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$16,000.00 . Provide a justification.	Object 200 contains tuition reimbursement for non-instructional, certified staff. The District does not have a human resources department.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$16,000.00	Object 200 contains tuition reimbursement for non-instructional, certified staff. The District does not have a human resources department.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The school district has a surplus fund balance for future budget shortfalls and emergency expenditure situations.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The school district has assigned surplus fund balance for future needs in the areas of debt service, capital projects, cyber/charter school tuition and curriculum/development.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance	198,769	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	5,400,000	
0850 Unassigned Fund Balance	2,968,851	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,368,851</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	22,239,019	
7000 Revenue from State Sources	21,332,039	
8000 Revenue from Federal Sources	354,947	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$43,926,005</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$52,294,856</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,049,569
6112 Interim Real Estate Taxes	2,500
6113 Public Utility Realty Taxes	19,500
6114 Payments in Lieu of Current Taxes - State / Local	8,500
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	79,100
6150 Current Act 511 Taxes - Proportional Assessments	3,383,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	775,000
6500 Earnings on Investments	405,350
6700 Revenues from LEA Activities	102,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	379,000
REVENUE FROM LOCAL SOURCES	\$22,239,019
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,359,642
7160 Tuition for Orphans Subsidy	10,000
7220 Vocational Education	74,000
7240 Driver Education - Student	2,500
7271 Special Education funds for School-Aged Pupils	2,073,210
7311 Pupil Transportation Subsidy	1,620,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	80,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	305,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	1,498,007
7360 Safe Schools	198,959
7531 Ready to Learn-Foundation	359,398
7532 Ready to Learn-Adequacy Supplement	392,515
7810 State Share of Social Security and Medicare Taxes	806,310
7820 State Share of Retirement Contributions	3,512,498
REVENUE FROM STATE SOURCES	\$21,332,039
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	278,888
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	45,755
8517 Title IV - 21st Century Schools	21,304

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,000
REVENUE FROM FEDERAL SOURCES	\$354,947
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	43,926,005

Act 1 Index (current): 5.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$17,050,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,498,007</u>		
Total Approx. Tax Revenue:	\$18,548,007		
Approx. Tax Levy for Tax Rate Calculation:	\$20,548,286		

	Beaver	Lawrence	Total
2024-25 Data			
a. Assessed Value	\$1,892,558,170	\$8,266,200	\$1,900,824,370
b. Real Estate Mills	10.1400	22.5000	
I. 2025-26 Data			
c. 2023 STEB Market Value	\$1,203,459,417	\$11,569,204	\$1,215,028,621
d. Assessed Value	\$1,905,097,070	\$8,266,200	\$1,913,363,270
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2024-25 Calculations			
f. 2024-25 Tax Levy	\$19,190,540	\$185,990	\$19,376,530
(a * b)			
2025-26 Calculations			
g. Percent of Total Market Value	99.04782%	0.95218%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$19,192,031	\$184,499	\$19,376,530
(f Total * g)			
i. Base Mills Subject to Index	10.1407	22.5000	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	89.50000%	89.50000%	89.50000%
k. Tax Levy Needed	\$20,352,629	\$195,657	\$20,548,286
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate	10.6830	23.6690	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$20,352,152	\$195,653	\$20,547,805
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$19,049,798
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$17,049,569
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$17,050,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,498,007</u>		
Total Approx. Tax Revenue:	\$18,548,007		
Approx. Tax Levy for Tax Rate Calculation:	\$20,548,286		

	Beaver	Lawrence	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	10.6882	23.7150	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,362,059	\$196,033	\$20,558,092
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$29,342.00	\$13,244.00	
Number of Homestead/Farmstead Properties	4701	78	4779
Median Assessed Value of Homestead Properties			\$272,450

Act 1 Index (current): 5.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$17,050,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,498,007</u>		
Total Approx. Tax Revenue:	\$18,548,007		
Approx. Tax Levy for Tax Rate Calculation:	\$20,548,286		

	Beaver	Lawrence		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,498,007	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$1,498,007

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Beaver	1,905,097,070	10.6830	20,352,152				89.50000%		
Lawrence	8,266,200	23.6690	195,653				89.50000%		
Totals:	1,913,363,270		20,547,805	-	1,498,007	=	19,049,798	X	89.50000% = 17,049,569
				<u>Rate</u>				<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00				35,000	
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00		\$0.00		35,000	35,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00		\$0.00		0	0
6143	Current Act 511 Local Services Taxes			\$5.00		\$0.00		44,000	44,000
6144	Current Act 511 Trailer Taxes			\$0.00		\$0.00		0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00		\$0.00		0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$100.00		\$0.00		100	100
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00		\$0.00		0	0
Total Current Act 511 Taxes – Flat Rate Assessments								79,100	79,100
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%		0.000%		2,853,500	2,853,500
6152	Current Act 511 Occupation Taxes			0.000		0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%		500,000	500,000
6154	Current Act 511 Amusement Taxes			1.000%		0.000%		30,000	30,000
6155	Current Act 511 Business Privilege Taxes			0.000		0.000		0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%		0.000%		0	0
6157	Current Act 511 Mercantile Taxes			0.000		0.000		0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0		0		0	0
Total Current Act 511 Taxes – Proportional Assessments								3,383,500	3,383,500
Total Act 511, Current Taxes									3,462,600
Act 511 Tax Limit -->				1,215,028,621		X		12	14,580,343
				Market Value				Mills	(511 Limit)

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Beaver	10.1407	10.6830	5.35%	Yes	5.4%				
	Lawrence	22.5000	23.6690	5.20%	Yes	5.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$100.00	\$100.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6154	Current Act 511 Amusement Taxes	1.000%	1.000%	0.00%	Yes	5.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,387,561
1200 Special Programs - Elementary / Secondary	6,441,832
1300 Vocational Education	1,977,522
1400 Other Instructional Programs - Elementary / Secondary	203,313
1500 Nonpublic School Programs	10,000
Total Instruction	\$27,020,228
2000 Support Services	
2100 Support Services - Students	1,182,472
2200 Support Services - Instructional Staff	1,060,956
2300 Support Services - Administration	2,858,641
2400 Support Services - Pupil Health	715,456
2500 Support Services - Business	518,008
2600 Operation and Maintenance of Plant Services	3,712,898
2700 Student Transportation Services	2,939,192
2800 Support Services - Central	19,300
2900 Other Support Services	22,000
Total Support Services	\$13,028,923
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,355,713
3300 Community Services	10,000
Total Operation of Non-Instructional Services	\$1,365,713
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	41,802
Total Facilities Acquisition, Construction and Improvement Services	\$41,802
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,165,384
5200 Interfund Transfers - Out	5,000
Total Other Expenditures and Financing Uses	\$3,170,384
Total Estimated Expenditures and Other Financing Uses	\$44,627,050

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		9,829,822
200 Personnel Services - Employee Benefits		6,808,040
300 Purchased Professional and Technical Services		523,280
400 Purchased Property Services		9,400
500 Other Purchased Services		935,991
600 Supplies		259,327
700 Property		2,021
800 Other Objects		19,680
Total Regular Programs - Elementary / Secondary		\$18,387,561
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		2,498,272
200 Personnel Services - Employee Benefits		1,714,950
300 Purchased Professional and Technical Services		1,031,492
500 Other Purchased Services		1,173,043
600 Supplies		21,500
800 Other Objects		2,575
Total Special Programs - Elementary / Secondary		\$6,441,832
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		651,550
200 Personnel Services - Employee Benefits		460,202
400 Purchased Property Services		6,650
500 Other Purchased Services		806,200
600 Supplies		52,020
800 Other Objects		900
Total Vocational Education		\$1,977,522
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		88,182
200 Personnel Services - Employee Benefits		56,556
500 Other Purchased Services		58,500
600 Supplies		75
Total Other Instructional Programs - Elementary / Secondary		\$203,313
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		10,000
Total Nonpublic School Programs		\$10,000
Total Instruction		\$27,020,228
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		621,962
200 Personnel Services - Employee Benefits		416,760
300 Purchased Professional and Technical Services		127,665
500 Other Purchased Services		2,450
600 Supplies		11,950

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,685
Total Support Services - Students	\$1,182,472
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	280,986
200 Personnel Services - Employee Benefits	247,430
300 Purchased Professional and Technical Services	126,614
400 Purchased Property Services	28,270
500 Other Purchased Services	78,746
600 Supplies	137,739
700 Property	160,871
800 Other Objects	300
Total Support Services - Instructional Staff	\$1,060,956
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,342,641
200 Personnel Services - Employee Benefits	945,825
300 Purchased Professional and Technical Services	267,500
400 Purchased Property Services	12,325
500 Other Purchased Services	226,000
600 Supplies	25,850
800 Other Objects	38,500
Total Support Services - Administration	\$2,858,641
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	289,964
200 Personnel Services - Employee Benefits	138,782
300 Purchased Professional and Technical Services	278,610
500 Other Purchased Services	300
600 Supplies	7,200
800 Other Objects	600
Total Support Services - Pupil Health	\$715,456
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	277,246
200 Personnel Services - Employee Benefits	180,637
300 Purchased Professional and Technical Services	11,700
400 Purchased Property Services	6,675
500 Other Purchased Services	9,500
600 Supplies	8,500
800 Other Objects	23,750
Total Support Services - Business	\$518,008
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,405,188
200 Personnel Services - Employee Benefits	1,108,600
300 Purchased Professional and Technical Services	211,360
400 Purchased Property Services	522,850
500 Other Purchased Services	300
600 Supplies	462,150

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Description	Amount
700 Property	1,000
800 Other Objects	1,450
Total Operation and Maintenance of Plant Services	\$3,712,898
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,939,192
Total Student Transportation Services	\$2,939,192
2800 <u>Support Services - Central</u>	
200 Personnel Services - Employee Benefits	16,000
300 Purchased Professional and Technical Services	3,300
Total Support Services - Central	\$19,300
2900 <u>Other Support Services</u>	
500 Other Purchased Services	22,000
Total Other Support Services	\$22,000
Total Support Services	\$13,028,923
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	721,193
200 Personnel Services - Employee Benefits	282,500
300 Purchased Professional and Technical Services	62,000
400 Purchased Property Services	32,720
500 Other Purchased Services	137,950
600 Supplies	91,350
700 Property	12,400
800 Other Objects	15,600
Total Student Activities	\$1,355,713
3300 <u>Community Services</u>	
800 Other Objects	10,000
Total Community Services	\$10,000
Total Operation of Non-Instructional Services	\$1,365,713
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	34,302
700 Property	7,500
Total Facilities Acquisition, Construction and Improvement Services	\$41,802
Total Facilities Acquisition, Construction and Improvement Services	\$41,802
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	889,184
900 Other Uses of Funds	2,276,200
Total Debt Service / Other Expenditures and Financing Uses	\$3,165,384
5200 <u>Interfund Transfers - Out</u>	

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	5,000
Total Interfund Transfers - Out	\$5,000
Total Other Expenditures and Financing Uses	\$3,170,384
TOTAL EXPENDITURES	\$44,627,050

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	6,900,000	5,600,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	800,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	225,000	230,000
Pension Trust Fund		
Activity Fund	250,000	250,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,375,000	\$6,880,000

Long-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$8,375,000	\$6,880,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	28,605,000	26,320,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$28,605,000	\$26,320,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$28,605,000	\$26,320,000

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<u>Short-Term Payables</u>		<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		2,225,000	2,285,000
Public Purpose (Expendable) Trust Fund			
Other Comptroller-Approved Special Revenue Funds			
Athletic / School-Sponsored Extra Curricular Activities Fund			
Capital Reserve Fund - § 690, §1850			
Capital Reserve Fund - § 1431			
Other Capital Projects Fund			
Debt Service Fund			
Food Service / Cafeteria Operations Fund			
Child Care Operations Fund			
Other Enterprise Funds			
Internal Service Fund			
Private Purpose Trust Fund			
Investment Trust Fund			
Pension Trust Fund			
Activity Fund			
Other Agency Fund			
Permanent Fund			
Total Short-Term Payables		\$2,225,000	\$2,285,000
TOTAL INDEBTEDNESS		\$30,830,000	\$28,605,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	198,769
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,400,000
0850 Unassigned Fund Balance	2,267,806
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,667,806
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,866,575