

## ADOPTED SERGEANT BLUFF-LUTON SCHOOL BUDGET SUMMARY

District No. 5877

Department of Management - Form S-AB

|  |            | Budget 2017       | Re-est. 2016      | Actual 2015       |
|--|------------|-------------------|-------------------|-------------------|
| Taxes Levied on Property                       | 1          | 6,336,533         | 5,195,028         | 4,892,022         |
| Utility Replacement Excise Tax                 | 2          | 1,890,778         | 1,749,220         | 1,562,080         |
| Income Surtaxes                                | 3          | 0                 | 0                 | 0                 |
| Tuition\Transportation Received                | 4          | 2,598,500         | 2,365,000         | 1,835,746         |
| Earnings on Investments                        | 5          | 194,025           | 171,650           | 104,142           |
| Nutrition Program Sales                        | 6          | 505,125           | 495,525           | 411,576           |
| Student Activities and Sales                   | 7          | 530,975           | 512,375           | 485,154           |
| Other Revenues from Local Sources              | 8          | 937,975           | 961,888           | 574,531           |
| Revenue from Intermediary Sources              | 9          | 19,175            | 20,150            | 0                 |
| State Foundation Aid                           | 10         | 8,111,061         | 7,872,713         | 7,421,074         |
| Instructional Support State Aid                | 11         | 0                 | 0                 | 0                 |
| Other State Sources                            | 12         | 1,822,245         | 1,572,993         | 1,367,746         |
| Commercial & Industrial State Replacement      | 13         | 260,620           | 191,025           | 193,927           |
| Title I Grants                                 | 14         | 145,525           | 143,500           | 128,582           |
| IDEA and Other Federal Sources                 | 15         | 974,360           | 960,310           | 632,058           |
| <b>Total Revenues</b>                          | <b>16</b>  | <b>24,326,897</b> | <b>22,211,377</b> | <b>19,608,638</b> |
| General Long-Term Debt Proceeds                | 17         | 0                 | 0                 | 1,599,000         |
| Transfers In                                   | 18         | 525,000           | 60,411            | 2,227,021         |
| Proceeds of Fixed Asset Dispositions           | 19         | 0                 | 20,000            | 20,000            |
| <b>Total Revenues &amp; Other Sources</b>      | <b>20</b>  | <b>24,851,897</b> | <b>22,291,788</b> | <b>23,454,659</b> |
| Beginning Fund Balance                         | 21         | 7,861,961         | 6,812,141         | 5,924,178         |
| <b>Total Resources</b>                         | <b>22</b>  | <b>32,713,858</b> | <b>29,103,929</b> | <b>29,378,837</b> |
|  |            |                   |                   |                   |
| <b>*Instruction</b>                            | <b>23</b>  | <b>16,886,180</b> | <b>12,469,132</b> | <b>12,393,224</b> |
| Student Support Services                       | 24         | 652,850           | 301,210           | 294,795           |
| Instructional Staff Support Services           | 25         | 1,575,575         | 660,498           | 645,923           |
| General Administration                         | 26         | 781,055           | 360,043           | 343,731           |
| School/Building Administration                 | 27         | 1,520,625         | 939,869           | 938,121           |
| Business & Central Administration              | 28         | 628,750           | 145,962           | 142,865           |
| Plant Operation and Maintenance                | 29         | 2,228,600         | 1,646,174         | 1,647,581         |
| Student Transportation                         | 30         | 881,650           | 515,167           | 537,176           |
| This row is intentionally left blank           | 31         | 0                 | 0                 | 0                 |
| <b>*Total Support Services (lines 24-31)</b>   | <b>31A</b> | <b>8,269,105</b>  | <b>4,568,923</b>  | <b>4,550,192</b>  |
| <b>*Noninstructional Programs</b>              | <b>32</b>  | <b>1,699,850</b>  | <b>936,135</b>    | <b>921,043</b>    |
| Facilities Acquisition and Construction        | 33         | 544,275           | 126,830           | 243,522           |
| Debt Service                                   | 34         | 1,524,000         | 2,519,413         | 1,373,664         |
| AEA Support - Direct to AEA                    | 35         | 691,518           | 606,999           | 584,291           |
| <b>*Total Other Expenditures (lines 33-35)</b> | <b>35A</b> | <b>2,759,793</b>  | <b>3,253,242</b>  | <b>2,201,477</b>  |
| <b>Total Expenditures</b>                      | <b>36</b>  | <b>29,614,928</b> | <b>21,227,432</b> | <b>20,065,936</b> |
| Transfers Out                                  | 37         | 525,000           | 14,536            | 2,500,760         |
| <b>Total Expenditures &amp; Other Uses</b>     | <b>38</b>  | <b>30,139,928</b> | <b>21,241,968</b> | <b>22,566,696</b> |
| Ending Fund Balance                            | 39         | 2,573,930         | 7,861,961         | 6,812,141         |
| <b>Total Requirements</b>                      | <b>40</b>  | <b>32,713,858</b> | <b>29,103,929</b> | <b>29,378,837</b> |

|  |    | General (10) | Special Revenue |                 |           |  | This Column is Blank |    |
|--|----|--------------|-----------------|-----------------|-----------|--|----------------------|----|
|  |    |              | Activity (21)   | Management (22) | PERL (24) | Entrp(23)Equal(25)<br>Lib(29)SpecRev(27) |                      |    |
| <b>Resources:</b>                                  |    |              |                 |                 |           |  |                      |    |
| Taxes Levied on Property                           | 1  | 5,294,830    |                 | 389,028         | 0         | 0  | 0                    | 1  |
| Utility Replacement Excise Tax                     | 2  | 1,603,084    |                 | 120,097         | 0         | 0  | 0                    | 2  |
| Income Surtaxes                                    | 3  |              |                 |                 |           |  |                      | 3  |
| Tuition\Transportation Received                    | 4  | 2,598,500    |                 |                 |           |  |                      | 4  |
| Earnings on Investments                            | 5  | 107,250      | 9,675           | 5,000           |           |  |                      | 5  |
| Nutrition Program Sales                            | 6  |              |                 |                 |           |  |                      | 6  |
| Student Activities and Sales                       | 7  | 2,975        | 528,000         |                 |           |  |                      | 7  |
| Other Revenues from Local Sources                  | 8  | 385,675      |                 | 25,500          |           |  |                      | 8  |
| Revenue from Intermediary Sources                  | 9  |              |                 | 1,050           |           |  |                      | 9  |
| State Foundation Aid                               | 10 | 8,111,061    |                 |                 |           |  |                      | 10 |
| Instructional Support State Aid                    | 11 | 0            |                 |                 |           |  |                      | 11 |
| Other State Sources                                | 12 | 398,570      |                 |                 |           |  |                      | 12 |
| Commercial & Industrial State Replacement          | 13 | 183,800      |                 | 18,250          | 0         | 0  | 0                    | 13 |
| Title I Grants                                     | 14 | 145,525      |                 |                 |           |  |                      | 14 |
| IDEA and Other Federal Sources                     | 15 | 539,250      |                 |                 |           |  |                      | 15 |
| Total Revenues                                     | 16 | 19,370,520   | 537,675         | 558,925         | 0         | 0  | 0                    | 16 |
| General Long-Term Debt Proceeds                    | 17 |              |                 |                 |           |  |                      | 17 |
| Transfers In/Special Items/Upward Adj              | 18 |              |                 |                 |           |  |                      | 18 |
| Proceeds of Fixed Asset Dispositions               | 19 |              |                 |                 |           |  |                      | 19 |
| Total Revenues & Other Sources                     | 20 | 19,370,520   | 537,675         | 558,925         | 0         | 0  | 0                    | 20 |
| Beginning Fund Balance                             | 21 | 3,411,980    | 393,302         | 713,252         | 0         | 0  | 0                    | 21 |
| Total Resources                                    | 22 | 22,782,500   | 930,977         | 1,272,177       | 0         | 0  | 0                    | 22 |
| <b>Requirements:</b>                               |    |              |                 |                 |           |  |                      |    |
| Instruction  | 23 | 14,225,000   | 720,980         | 545,125         |           |  |                      | 23 |
| Student Support Services                           | 24 | 605,000      |                 | 47,850          |           |  |                      | 24 |
| Instructional Staff Support Services               | 25 | 855,125      |                 | 37,950          |           |  |                      | 25 |
| General Administration                             | 26 | 538,500      |                 | 66,980          |           |  |                      | 26 |
| School/Building Administration                     | 27 | 1,385,000    |                 | 47,800          |           |  |                      | 27 |
| Business & Central Administration                  | 28 | 455,100      |                 | 85,125          |           |  |                      | 28 |
| Plant Operation and Maintenance                    | 29 | 1,825,000    |                 | 215,100         |           |  |                      | 29 |
| Student Transportation                             | 30 | 575,000      |                 | 45,650          |           |  |                      | 30 |
| This row is intentionally left blank               | 31 |              |                 |                 |           |  |                      | 31 |
| Noninstructional Programs                          | 32 |              |                 |                 |           |  |                      | 32 |
| Facilities Acquisition and Construction            | 33 |              |                 |                 |           |  |                      | 33 |
| Debt Service (Principal, interest, fiscal charges) | 34 |              |                 |                 |           |  |                      | 34 |
| AEA Support - Direct to AEA                        | 35 | 691,518      |                 |                 |           |  |                      | 35 |
| Total Expenditures                                 | 36 | 21,155,243   | 720,980         | 1,091,580       | 0         | 0  | 0                    | 36 |
| Transfers Out/Special Items/Down Adj               | 37 |              |                 |                 |           |  |                      | 37 |
| Total Expenditures & Other Uses                    | 38 | 21,155,243   | 720,980         | 1,091,580       | 0         | 0  | 0                    | 38 |
| Ending Fund Balance                                | 39 | 1,627,257    | 209,997         | 180,597         | 0         | 0  | 0                    | 39 |
| Total Requirements                                 | 40 | 22,782,500   | 930,977         | 1,272,177       | 0         | 0  | 0                    | 40 |

SERGEANT BLUFF-LUTON

**Resources:**

|   |           | Capital Projects (30-39) |                |                | Debt Service<br>-40 | Proprietary      |                  | Re-estimated<br>FY 16 | Actual<br>FY15    |           |
|---|-----------|--------------------------|----------------|----------------|---------------------|------------------|------------------|-----------------------|-------------------|-----------|
|   |           | Sales Tax (33)           | PPEL (36)      | Other Cap Proj |                     | Nutrition (61)   | Oth Entp (62-69) |                       |                   |           |
| Taxes Levied on Property                  | 1         |                          | 178,824        |                | 473,851             |                  |                  | 5,195,028             | 4,892,022         | 1         |
| Utility Replacement Excise Tax            | 2         |                          | 45,920         |                | 121,677             |                  |                  | 1,749,220             | 1,562,080         | 2         |
| Income Surtaxes                           | 3         |                          |                |                |                     |                  |                  | 0                     | 0                 | 3         |
| Tuition/Transportation Received           | 4         |                          |                |                |                     |                  |                  | 2,365,000             | 1,835,746         | 4         |
| Earnings on Investments                   | 5         | 37,850                   | 3,000          |                | 15,000              | 7,250            | 9,000            | 171,650               | 104,142           | 5         |
| Nutrition Program Sales                   | 6         |                          |                |                |                     | 505,125          |                  | 495,525               | 411,576           | 6         |
| Student Activities and Sales              | 7         |                          |                |                |                     |                  |                  | 512,375               | 485,154           | 7         |
| Other Revenues from Local Sources         | 8         | 32,500                   | 72,950         |                | 1,000               | 12,525           | 407,825          | 961,888               | 574,531           | 8         |
| Revenue from Intermediary Sources         | 9         |                          |                |                |                     | 18,125           |                  | 20,150                | 0                 | 9         |
| State Foundation Aid                      | 10        |                          |                |                |                     |                  |                  | 7,872,713             | 7,421,074         | 10        |
| Instructional Support State Aid           | 11        |                          |                |                |                     |                  |                  | 0                     | 0                 | 11        |
| Other State Sources                       | 12        | 1,408,500                | 50             |                |                     | 15,125           |                  | 1,572,993             | 1,367,746         | 12        |
| Commercial & Industrial State Replacement | 13        |                          | 12,595         |                | 45,975              |                  |                  | 191,025               | 193,927           | 13        |
| Title I Grants                            | 14        |                          |                |                |                     |                  |                  | 143,500               | 128,582           | 14        |
| IDEA and Other Federal Sources            | 15        |                          |                |                |                     | 435,110          |                  | 960,310               | 632,058           | 15        |
| <b>Total Revenues</b>                     | <b>16</b> | <b>1,478,850</b>         | <b>313,339</b> | <b>0</b>       | <b>657,503</b>      | <b>993,260</b>   | <b>416,825</b>   | <b>22,211,377</b>     | <b>19,608,638</b> | <b>16</b> |
| General Long-Term Debt Proceeds           | 17        |                          |                |                |                     |                  |                  | 0                     | 1,599,000         | 17        |
| Transfers In/Special Items/Upward Adj     | 18        |                          |                |                | 525,000             |                  |                  | 60,411                | 2,227,021         | 18        |
| Proceeds of Fixed Asset Dispositions      | 19        |                          |                |                |                     |                  |                  | 20,000                | 20,000            | 19        |
| <b>Total Revenues &amp; Other Sources</b> | <b>20</b> | <b>1,478,850</b>         | <b>313,339</b> | <b>0</b>       | <b>1,182,503</b>    | <b>993,260</b>   | <b>416,825</b>   | <b>22,291,788</b>     | <b>23,454,659</b> | <b>20</b> |
| Beginning Fund Balance                    | 21        | 1,763,282                | 293,220        | 0              | 593,525             | 313,642          | 379,758          | 6,812,141             | 5,924,178         | 21        |
| <b>Total Resources</b>                    | <b>22</b> | <b>3,242,132</b>         | <b>606,559</b> | <b>0</b>       | <b>1,776,028</b>    | <b>1,306,902</b> | <b>796,583</b>   | <b>29,103,929</b>     | <b>29,378,837</b> | <b>22</b> |

**Requirements:**

|  |           |                  |                |          |                  |                  |                |                   |                   |           |
|--|-----------|------------------|----------------|----------|------------------|------------------|----------------|-------------------|-------------------|-----------|
| Instruction  | 23        | 1,209,125        | 185,950        |          |                  |                  |                | 12,469,132        | 12,393,224        | 23        |
| Student Support Services                           | 24        | 0                |                |          |                  |                  |                | 301,210           | 294,795           | 24        |
| Instructional Staff Support Services               | 25        | 607,500          | 75,000         |          |                  |                  |                | 660,498           | 645,923           | 25        |
| General Administration                             | 26        | 151,000          | 0              |          |                  | 24,575           |                | 360,043           | 343,731           | 26        |
| School/Building Administration                     | 27        | 2,050            | 35,000         |          |                  |                  | 50,775         | 939,869           | 938,121           | 27        |
| Business & Central Administration                  | 28        | 27,850           | 10,150         |          |                  |                  | 50,525         | 145,962           | 142,865           | 28        |
| Plant Operation and Maintenance                    | 29        | 55,125           | 95,125         |          |                  | 38,250           |                | 1,646,174         | 1,647,581         | 29        |
| Student Transportation                             | 30        | 205,000          | 56,000         |          |                  |                  |                | 515,167           | 537,176           | 30        |
| This row is intentionally left blank               | 31        |                  |                |          |                  |                  |                | 0                 | 0                 | 31        |
| Noninstructional Programs                          | 32        |                  |                |          |                  | 1,093,125        | 606,725        | 936,135           | 921,043           | 32        |
| Facilities Acquisition and Construction            | 33        | 435,025          | 109,250        |          |                  |                  |                | 126,830           | 243,522           | 33        |
| Debt Service (Principal, interest, fiscal charges) | 34        |                  |                |          | 1,524,000        |                  |                | 2,519,413         | 1,373,664         | 34        |
| AEA Support - Direct to AEA                        | 35        |                  |                |          |                  |                  |                | 606,999           | 584,291           | 35        |
| <b>Total Expenditures</b>                          | <b>36</b> | <b>2,692,675</b> | <b>566,475</b> | <b>0</b> | <b>1,524,000</b> | <b>1,155,950</b> | <b>708,025</b> | <b>21,227,432</b> | <b>20,065,936</b> | <b>36</b> |
| Transfers Out/Special Items/Down Adj               | 37        | 525,000          |                |          |                  |                  |                | 14,536            | 2,500,760         | 37        |
| <b>Total Expenditures &amp; Other Uses</b>         | <b>38</b> | <b>3,217,675</b> | <b>566,475</b> | <b>0</b> | <b>1,524,000</b> | <b>1,155,950</b> | <b>708,025</b> | <b>21,241,968</b> | <b>22,566,696</b> | <b>38</b> |
| Ending Fund Balance                                | 39        | 24,457           | 40,084         | 0        | 252,028          | 150,952          | 88,558         | 7,861,961         | 6,812,141         | 39        |
| <b>Total Requirements</b>                          | <b>40</b> | <b>3,242,132</b> | <b>606,559</b> | <b>0</b> | <b>1,776,028</b> | <b>1,306,902</b> | <b>796,583</b> | <b>29,103,929</b> | <b>29,378,837</b> | <b>40</b> |

**LONG TERM DEBT SCHEDULE  
GENERAL OBLIGATION BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS  
SERGEANT BLUFF-LUTON**

Form includes ALL long term debt. Row 1 FINAL COLUMN is only Loans paid by VPPEL Tax. Rows 3-25 FINAL COLUMN is only GO Debt paid by Debt Service Tax.

| Project Name (A)                                | Amount of Issue (B) | Type of Issue - Indicate GO (General Obligation Bond) or Non-GO (C) | Date General Obligation Bond Certified to County Auditor (D) | Principal Due FY17 (E) | Interest Due FY17 +(F) | Bond Registration Due FY17 +(G) | Total Obligation Due FY17 =(H) | Amount Paid from Other Sources & Fund Balance in Appropriate Fund -(I) | VPPEL Loan Paid by VPPEL Taxes or GO Bond Amount Paid by Budget Year Debt Service Taxes =(J) |
|---|---------------------|---|--|------------------------|------------------------|---------------------------------|--------------------------------|--|--|
| (1) All Voted PPEL Loan agreements on this line |                     | Non-GO  |  |                        |                        |                                 | 0                              |  | 0  |
| (2) All Other Long Term Debt Below this line    |                     |   |  |                        |                        |                                 |                                |  |  |
| (3) Refunding Bonds Dated 5/1/2010              | 5,055,000           | GO  | 4/10/10  | 580,000                | 11,528                 | 4,000                           | 595,528                        | 0  | 595,528  |
| (4) SAVE Revenue Bonds                          | 1,599,000           | Non-GO  |  | 500,000                | 23,608                 | 2,000                           | 525,608                        | 525,608  | 0  |
| (5)   |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (6)   |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (7)   |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (8)   |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (9)   |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (10)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (11)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (12)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (13)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (14)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (15)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (16)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (17)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (18)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (19)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (20)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (21)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (22)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (23)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (24)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (25)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| -26 Totals (Lines 3-25)                         |                     |   |  | 1,080,000              | 35,136                 | 6,000                           | 1,121,136                      | 525,608  | 595,528  |