

SIOUX FALLS SCHOOL BOARD
March 25, 2026 3:00 PM



Nan Kelly
President

Instructional Planning Center
201 East 38th Street, Sioux Falls

Dr. James Nold
Superintendent

This agenda may also be viewed on the District's website: www.sf.k12.sd.us

AGENDA

1. Call to Order
2. Public Input on Work Session Agenda Items
3. Work Session - FY27 Budget
 - A. Overview of Process
 - B. Summary of General Fund Reductions/Increases
 - C. Overview of Tax Supported Funds
 - D. Pre-K - 12 Budget and Other Funds of the District
 1. Proposed General Fund Summary
 2. Proposed Special Education Fund Summary
 3. Proposed Capital Outlay Fund Requests
 4. Proposed Enterprise Fund Summary
4. Board Member Committee Updates
5. Adjournment

SIoux FALLS SCHOOL DISTRICT 49-5



FY27 PROPOSED BUDGET

SCHOOL BOARD WORK SESSION

MARCH 25, 2026

SUMMARY OF GENERAL FUND REDUCTIONS

FIRST: A Look Back at the FY26 Budget



“ At a moment when South Dakota is debating significant policy changes affecting school funding, school choice and property taxes, it is critical that public education be seen and protected as essential statewide infrastructure. — SIOUX FALLS BOARD OF EDUCATION
*In response to Governor Larry Rhoden's 2025 budget recommendation of 0% funding for schools

A group photo of five members of the Sioux Falls Board of Education standing together. From left to right: a man in a light blue shirt and tie, a woman in a white blazer, a woman in a black top, a woman in a dark blazer, and a woman in a grey blazer.

Overview – Budget Challenges and Realities



Reliance on budget reserves and capital outlay dollars for general operating expenses.



End of ESSER funds highlights deficit spending.



Some ESSER-funded programs and positions have remained post-pandemic.



Decreasing student enrollment and state student allocations for education.

Funding the General Fund Level 3 Budgets in FY26

Fund Balance Change	(7,011,798)	(8,371,932)	(11,111,508)	(9,436,005)	(7,710,180)	(7,166,841)
FB as a Percent of Prior Year Expds.	10.1%	6.4%	1.6%	-2.2%	-5.2%	-7.9%
Key Variables	Budgeted	Projected	Projected	Projected	Projected	Projected
Revenue	FY25	FY26	FY27	FY28	FY29	FY30
42 Other Fund Redistribution						
43 COVID-19 Funding (now in federal)	(8,271,078)					
44 State Apportionment	2,235,767	2,302,840	2,371,925	2,443,083	2,516,375	2,591,867
45 Opt Out	11,500,000	12,000,000	12,500,000	13,000,000	13,500,000	14,000,000
46 Transfer from CO	4,250,000	6,775,000	6,775,000	6,775,000	6,775,000	6,775,000
47 State Aid Increase	4.0%	1.25%	3.00%	3.00%	3.00%	3.00%
Expenditures						
48 Efficiency Factor (Addl)	0.00%	0.00%	1.00%	1.00%	1.00%	1.00%
49 New COVID-19 Expds						
49 Teacher Delta	300,000	0	0	0	0	0
50 Health Insurance Increase	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
51 GF Red/Class Size Inc (can be neg)	0.00	0.00	0.00	0.00	0.00	0.00
52 % Salary Increase (Linked to State Aid)	3.50%	1.25%	3.00%	3.00%	3.00%	3.00%

FY26 Budget Reality



Approx. \$8.4 million shortfall (4% of the budget)



Issue discussed for 3 years; now requires action

Tentative Options to Address Shortfall

Increase Revenue by 4%:

- Generate approximately \$8.4 million

Combination Approach:

- Decrease budget by 1-2% (\$2.2-\$4.4 million) annually for the next two years
- Simultaneously increase revenue by 1-2% (\$2.2-\$4.4 million) annually
- Implement targeted cost reductions over 2-4 years

Decrease Budget by 4%:

- Reduce approximately \$8.4 million

Recommended Approach

Preferred Strategy: Combination Approach (Option #2)

- Incremental cuts and revenue increases
- Long-term, targeted cost reductions

FY 26 Budget Packets					Total
Account	Budget Name	Lead Person	Packet Rec.	Cuts	
10-055	HR	Dorman	Level 2 of 3	Remove free secondary background check for parents moving in from out of state (unsupervised vol.)	\$ 18,000
10-056	Admin Serv	Nold	Level 2 of 3	Reduced Teacher Pathway Supplies and Books/Reduced Cost of TeamMates Coordinator	\$ 82,493
10-057	Curr Serv	Zeeck	Level 2 of 3	Reduce \$40,000 from Purchased Services in Curriculum Services	\$ 40,000
10-064	Op Services	Kreiter	Level 2 of 3	1 Trainer/LED Upgrade/Staff Personal Lights and Power Use Adjustments	\$ 262,000
10-067	Finance	Vik	Level 2 of 3	Clerical in Purchasing (Current staff remains employed)	\$ 60,000
10-071	IT	Engdahl	Level 2 of 3	Specialist overtime \$7,600, Purchased Serv \$42,000, Other Supplies \$1,000	\$ 51,577
10-110	High School	Grinager	Level 2 of 3	Eliminate Learning Center Teachers Allocated Above the Building Allocation	\$ 343,986
10-112	High School X-Duty	Grinager	Level 2 of 3	Eliminate Extra Duty Extra Pay Yearbook Assistants and JHS PBL Dept. Chair	\$ 16,000
10-114	HS CTE	Hall	Level 2 of 3	Eliminate One Out of District Funded CTE Teacher - Forensics Course for the District Students	\$ 85,000
10-115	HS AP	Grinager	Level 2 of 3	Reduce AP Incentive from \$65 to \$60 - Still a Significant Increase	\$ 5,600
10-116	Elementary-Gifted	McDaniel	Level 2 of 3	Eliminate COGAT Screener for 2nd Grade - (Not effective as an Identifier and covered in others ways)	\$ 19,000
10-120	MS	Pop-Smith	Level 2 of 3	2.67 Reading Interventionists that are Allocated Above the MS Budget/Supplies	\$ 246,110
10-120	MS/SPED Reg	Sheaffer	Level 2 of 3	Eliminate MS Lit Coach, Possible Coverage in the State Literacy Grant	\$ 85,000
10-122	MS - Lunch Superv.	Pop-Smith	Level 2 of 3	Lunch Room Supervision Pay - MS	\$ 52,500
10-125	Fine Perf Arts	Wuebben	Level 2 of 3	Small reduction since this has been reduced by 2% in last two years	\$ 4,200
10-130	Elementary	McDaniel	Level 2 of 3	Reduce Over Enrollment EA's by 10 (17 of 27 remain)	\$ 350,000
10-130	Elementary	McDaniel	Level 2 of 3	Reduce 1 ELA Instructor at Sonia Sotomayor (2 remain for 4 Section Classes)	\$ 80,000
10-131	Athletics	Meile	Level 2 of 3	Driving Local @ \$32,500 and Coach bus to RC \$6,500	\$ 43,355
10-134	Office of Ind. Ed.	Lake Torbert	Level 4 of 3	Make TOSA an Administrative Position	\$ (13,000)
10-135	Elementary-Library	McDaniel	Level 2 of 3	Reduce 1 Library EA District Allocation	\$ 33,154
10-136	Elementary	McDaniel	Level 2 of 3	Reduce Lunch Room EA Support by \$125,000 of the \$175,000 Allocation (No loss of coverage)	\$ 125,000
10-401	Title 1	Herrboldt	Level 1 of 1	Eliminate 1.0 APMS Beh Facilitator Position/Potential funding in 10-401 Title 1 for Additional Support	\$ 45,000
10-404	Title 4	Herrboldt	Level 1 of 1	Eliminate 2.0 Beh Fac from 10-604 Reg Ed Beh/Potential funding by 10-404 Title for Additional Support	\$ 100,000
10-409	Remind	Nold/Konrad	Level 2 of 3	Eliminate REMIND and Utilize Free Versions of Two Way Communication	\$ 65,000
10-415	ELL	Klaahsen	Level 2 of 3	Reduce Increase Status Quo Ratio by 2.77 FTE	\$ 231,754
10-424	Title 4	Herrboldt	Level 1 of 1	Eliminate 1.0 MS & 1.0 HS Inst Coach from budgets/Potential funding in 10-424 Title for Additional Support	\$ 170,000
10-435	Title 2	Herrboldt	Level 1 of 1	Eliminate .5 Elementary Inst Coach/Potential funding in 10-415 to Title 2 for Additional Support	\$ 45,000
10-543	Bussing	Braak	Level 1 of 3	Trippler/Pushers/Additional ESSER Allocation to SBI for Costs	\$ 276,717
10-545	Social Workers	Lake Torbert	Level 2 of 3	Reduces 1 of 5 Summer Work Days	\$ 4,151
10-546	Counselors	Lake Torbert	Level 2 of 3	Reduction of 1.0 Counselor	\$ 88,911
10-547	Health Services	Satter	Level 2 of 3	Eliminate E-Care Sites not as Statistically Utilized	\$ 9,249
10-550	Data Services	Morrison	Level 1 of 3	Analytics Sulte	\$ 50,000
Total					\$ 3,075,757

Budgete use of Fund Balance		(3,147,330)	(563,700)	1,010,848	1,381,662	3,115,913	
FB as a Percent of Prior Year Expds.		10.1%	8.6%	8.3%	8.5%	8.9%	9.9%
Key Variables	Budgeted	Projected	Projected	Projected	Projected	Projected	
	FY25	FY26	FY27	FY28	FY29	FY30	
Revenue							
42 Other Fund Redistribution							
43 COVID-19 Funding (now in federal)	(8,271,078)						
44 State Apportionment	2,235,767	2,729,855	2,811,751	2,896,103	2,982,986	3,072,476	
45 Opt Out	11,500,000	12,000,000	12,500,000	13,000,000	13,500,000	14,000,000	
46 Transfer from CO	4,250,000	8,037,500	8,037,500	8,037,500	8,037,500	8,037,500	
47 State Aid Increase	4.0%	1.25%	3.00%	3.00%	3.00%	3.00%	
Expenditures							
48 Efficiency Factor (Addl)	0.00%	1.50%	1.50%	1.00%	0.50%	0.50%	
49 New COVID-19 Expds							
49 Teacher Delta	300,000	0	0	0	0	0	
50 Health Insurance Increase	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	
51 GF Red/Class Size Inc (can be neg)	0.00	0.00	0.00	0.00	0.00	0.00	
52 % Salary Increase (Linked to State Aid)	3.50%	1.875%	3.00%	3.00%	3.00%	3.00%	
General Fund Levy Including Opt Out							
53 Owner Occupied Total General Fund	3.36	3.34	3.31	3.29	3.26	3.23	
54 Commercial Total General Fund	6.95	6.91	6.86	6.80	6.75	6.69	
Opt Out Levy Only							
55 Owner Occupied Opt-Out Levy	0.43	0.44	0.45	0.45	0.45	0.45	
56 Commercial Opt-Out Levy	0.90	0.92	0.93	0.93	0.93	0.93	

Last Years Final Outcome

Year 1:

- Over \$3,000,000 In Reductions
- Increase Capital Outlay
- Deficit Spending of \$3.2 million now for FY26

Looking Ahead

FY27

Budget

FY27 General Fund 5-Year Plan		Projected FY26	Projected FY27	Projected FY28	Projected FY29	Projected FY30	Projected FY31
1	Prior Year Regular Revenues		213,568,660	219,313,436	221,981,411	223,140,431	225,284,389
2	Additional Regular Revenues		5,744,776	2,667,975	1,159,020	2,143,958	3,558,392
3	Total Regular Revenues		219,313,436	221,981,411	223,140,431	225,284,389	228,842,780
4	Prior Year Opt Out Revenues		11,750,000	12,250,000	12,750,000	13,250,000	13,750,000
5	Additional Opt Out Revenues	Original	500,000	500,000	500,000	500,000	500,000
6	Total Opt Out Revenues		12,250,000	12,750,000	13,250,000	13,750,000	14,250,000
7	Total Revenues Budgeted	231,930,633	231,563,436	234,731,411	236,390,431	239,034,389	243,092,780
8	Prior Year Expenditures		235,056,035	233,434,915	236,090,935	238,273,437	239,611,075
9	Increase in Salary		1,848,378	2,249,610	1,866,469	2,199,359	2,650,897
10	Increase in Benefits		1,253,195	1,431,840	1,346,868	167,966	830,086
11	Increase in Non-Salary		(4,722,693)	(1,025,429)	(1,030,836)	(1,029,687)	809,200
12	Program Salary Increases/(Cuts)						
13	Program Benefits Increases/(Cuts)						
14	Program Other Increases/(Cuts)						
15	Total Program Increases						
16	Total Expenditures Budgeted	235,056,035	233,434,915	236,090,935	238,273,437	239,611,075	243,901,258
17	Budgeted (Use)/Inc of Fund Balance	(3,125,402)	(1,871,479)	(1,359,524)	(1,883,006)	(576,686)	(808,478)
18	Adjustment for Current Year Projection	3,122,145					
19	Fund Balance Increase/(Decrease)						
20	Unreserved FB 6/30 of Budget Year	27,218,427	25,346,948	23,987,424	22,104,418	21,527,732	20,719,254
21	FB as a Percent of Prior Year Expds.	11.6%	10.9%	10.2%	9.3%	9.0%	8.5%
22	Budgeted use of Fund Bal Each Year	(3,125,402)	(1,871,479)	(1,359,524)	(1,883,006)	(576,686)	(808,478)
23	Fund Balance without Efficiency Factor	11.6%	9.7%	7.1%	4.7%	2.8%	1.0%
	Fund Balance	27,218,427	25,346,948	23,987,424	22,104,418	21,527,732	20,719,254
Key Variables		Projected	Projected	Projected	Projected	Projected	Projected
Revenue		FY26	FY27	FY28	FY29	FY30	FY31
24	COVID-19 Funding (now in federal)						
25	State Apportionment	2,755,040	2,837,691	2,922,822	3,010,507	3,100,822	3,193,846
26	Opt Out	12,000,000	12,500,000	13,000,000	13,500,000	14,000,000	14,500,000
27	Transfer from CO	8,037,500	8,037,500	8,037,500	8,037,500	8,037,500	8,037,500
28	State Aid Increase	1.25%	1.40%	3.00%	2.00%	2.00%	2.00%
Expenditures							
29	Efficiency Factor (Add)		1.00%	0.75%	0.75%	0.75%	0.75%
30	New COVID-19 Expds						
31	Teacher Delta						
32	Health Insurance Increase	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
32	GF Red/Class Size Inc (can be neg)						
33	% Salary Increase (Linked to State Aid)	1.88%	1.95%	2.00%	2.00%	2.00%	2.00%
General Fund Levy Including Opt Out							
34	Owner Occupied Total General Fund	2.93	1.09	1.09	1.10	1.10	1.10
35	Commercial Total General Fund	6.07	5.75	5.71	5.68	5.65	5.62
Opt Out Levy Only							
36	Owner Occupied Opt-Out Levy	0.42	0.42	0.43	0.44	0.45	0.46
37	Commercial Opt-Out Levy	0.86	0.88	0.90	0.91	0.93	0.94

Challenges for FY27

State Aid

- FY26 Was 1.25%
- FY 27 Proposed is 1.4%

Rate of Inflation

- For FY26 it was over 3%
- For FY27 it was 2.54%

Staff Salary Increases

- Increases above the State Aid Allocation

FY 27 (2026-2027) Budget Reduction Proposals					
Department	Budget Code	Description	FTE	Budget Reduction	Department Savings
Human Resources	55	Reduced a Clerical position by half and is sharing duties with Finance	0.50	\$31,000	
Administrative Services/Legal	56	Reduce remaining TeamMates Supervisor position		\$27,407	
HR/Admin Services				Total Savings	\$58,407
Curriculum Services	57	Reduce Spanish Immersion annual evaluation and removes New Tech Network Contract		\$19,000	
Curriculum Services				Total Savings	\$19,000
Operational Services	64	Reduce Custodial Mentor Trainer	1.00	\$66,000	
Operational Services	64	Reduce 1 FTE Custodian .5 CTE and .5 GMMS	1.00	\$66,000	
Operational Services	64	Reduce 1 FTE Custodian Learning Lab - RISE Work Program	1.00	\$66,000	
Operational Services	64	Modify Electrical Peak Demand - LED Con. Allows for Lowered Peak and Energy Rebate	NA	\$50,000	
Operational Services	64	Reduced Supplies Budget for Light Bulbs	NA	\$35,000	
Operational Services	64	Additional Savings from Op. Services Total	NA	\$34,260	
Op. Services				Total Savings	\$317,260
Finance	67	Reduced a Clerical position by half and is sharing duties with Human Resources	0.50	\$31,000	
Finance				Total Savings	\$31,000

Information & Technology Svcs	71	Reduction of Technical Support Specialist Position	1.00	\$94,066	
Information & Technology Svcs	71	Reduce Software Support	NA	\$4,527	
Information & Technology Svcs				Total Savings	\$98,593
High School - Instruction	110	Restructure Department Chair positions by removing extra planning period (MOU)	4.32	\$305,888	
High School - CTE	114	CTE Administrative Restructuring	NA	\$100,000	
High School Advanced Placement	115	Reduce incentive from \$60 per test passed to \$55 per test passed	NA	\$14,310	
High School Programs				Total Savings	\$420,198
Elementary Gifted	116	Reduced Purchased Services (Testing)	NA	\$5,000	
Elementary Gifted	116	Reduced Supplies and Materials (SAM LAB)	NA	\$4,000	
Elementary Programs				Total Savings	\$9,000
Middle School Programs	120	Reduce FTE that is given above the funding formula	2.33	\$199,448	
Middle School Programs				Total Savings	\$199,448
Athletics	131	Change from buses to vans for state golf. reduce HS busing for all sports 15 mile radius. return Metro cheer to Jefferson HS. SB Helmet Reconditioning was not needed (reduced). eliminate roll ticket supplies for events	NA	\$42,696	
Athletics				Total Savings	\$42,696
Professional Development	140	Reduce Teacher hourly and benefits. Reduce instructional Training Expenses	NA	\$45,403	
Professional Dev Funds				Total Savings	\$45,403
Title	401/435	Instructional Coach Reduction	0.50	\$45,000	
Title Funds				Total Savings	\$45,000

English Learners Program	415	Reduction 0.5 Clerical at the Community Engagement Center	0.50	\$15,086	
English Learners Program	415	Reduction in ESP support at the 4 middle schools due to fewer newcomers	1.50	\$57,353	
English Learners Program	415	Reduction of 2 EIC teachers	2.00	\$170,396	
EL Programming				Total Savings	\$242,835
Busing	543	Reduce Supplies	NA	\$11,000	
Busing	543	End of additional stipend agreement with SBI	NA	\$53,000	
Busing	543	Reduce EIC Busing to All City Elementary	NA	\$188,035	
Busing				Total Savings	\$252,035
Social Work Services	545	Reduce 0.67 Social Worker FTE from General Budget and Transfer to Title for 1 Year	0.67	\$61,950	
Counseling Services	546	Reduce 0.5 Counseling Position from General Budget and Transfer to Title for 1 Year	0.50	\$45,500	
Counseling & Social Workers				Total Savings	\$107,450
Student Assessments	550	Reduce OT, Reduce Software Support, Reduce Supplies, Reduce Professional Services	NA	\$16,000	
Student Assessments				Total Savings	\$16,000

					Total Reductions \$1,904,325	
Efficiencies						
Operational Services	64	Reduced Electrical Consumption - LED Conversion		\$210,500		
Information & Technology Svcs	71	Software, Support, and Licensing efficiencies by moving to new network equipment		\$251,032		
				Efficiencies	\$461,532	
					Total Efficiencies \$461,532	
					Total Savings \$2,365,857	

Questions?

OVERVIEW OF TAX SUPPORTED FUNDS

FY27 PROPOSED BUDGET

**TAX-SUPPORTED FUNDS
Recommended Level**

REVENUES

Source	Combined General Fund	Unrestricted General Fund	Restricted General Fund	Special Education Fund	Capital Outlay Fund	Bond Redemption Fund*	Proof Total
Local Property Taxes	\$ 73,383,878	\$ 73,383,878	\$ -	\$ 29,638,896	\$ 43,810,162	\$12,287,959	\$159,120,895
State Revenue	124,042,776	124,042,776	-	33,326,173	-	-	157,368,949
Federal Revenue	16,853,170	-	16,853,170	6,760,000	150,000	-	23,763,170
County (traffic fines)	1,200,000	1,200,000	-	-	-	-	1,200,000
Other Local Sources	7,836,612	7,748,000	88,612	1,257,000	375,572	122,880	9,592,064
Total Revenues	\$223,316,436	\$ 206,374,654	\$ 16,941,782	\$ 70,982,069	\$ 44,335,734	\$12,410,839	\$351,045,078
Cash from Fund Balance	1,871,479	1,871,479	-	-	-	-	1,871,479
Transfers In**	8,247,000	8,247,000	-	-	-	-	8,247,000
Total Revenues, Transfers & Cash	\$233,434,915	\$ 216,493,133	\$ 16,941,782	\$ 70,982,069	\$ 44,335,734	\$12,410,839	\$361,163,557

EXPENDITURES

Use	Combined General Fund	Unrestricted General Fund	Restricted General Fund	Special Education Fund	Capital Outlay Fund	Bond Redemption Fund	Proof Total
Salaries	\$149,168,160	\$ 141,502,020	\$ 7,666,140	\$ 46,408,327	\$ -	\$ -	\$195,576,487
Benefits	49,456,298	46,973,409	2,482,889	15,575,163	-	-	65,031,461
Purchased Services	25,415,904	19,635,340	5,780,564	7,471,656	376,000	-	33,263,560
Supplies and Materials	8,545,112	7,575,501	969,611	880,102	-	-	9,425,214
Dues and Fees	849,441	806,863	42,578	12,067	1,352,791	1,200	2,215,499
Capital Acquisition	-	-	-	15,000	15,284,384	-	15,299,384
Debt Services	-	-	-	-	8,877,268	12,276,631	21,153,899
Total Expenditures	\$233,434,915	\$ 216,493,133	\$ 16,941,782	\$ 70,362,315	\$ 25,890,443	\$12,277,831	\$341,965,504
Transfers Out	-	-	-	-	6,003,579	-	6,003,579
Reserves	-	-	-	-	12,441,712	133,008	12,574,720
Total Expenditures and Transfers	\$233,434,915	\$ 216,493,133	\$ 16,941,782	\$ 70,362,315	\$ 44,335,734	\$12,410,839	\$360,543,803

*Bond Redemption Fund has been reopened due to the passage of the \$190M Bond Referendum in 2018.

**Includes \$200,000 Transfer from the Post-Secondary Technical Fund

History of Property Tax Levies Since 2000

	Payable 2000	Payable 2017	Payable 2018	Payable 2019	Payable 2020	Payable 2021	Payable 2022	Payable 2023	Payable 2024	Payable 2025	Payable 2026	Payable 2027
Assessments:												
District Assessment Total	4,689,173,198	10,451,976,532	11,008,377,513	11,957,707,827	12,695,404,488	13,597,868,367	14,175,747,522	16,170,239,231	18,219,170,664	19,063,815,348	19,896,950,642	20,294,889,655
% Increase from prior year	8.14%	5.96%	5.32%	8.62%	6.17%	7.11%	4.25%	14.07%	12.67%	4.64%	4.37%	2.00%
Taxes:												
Mil Rates: (Per \$1000 of valuation)												
General Fund Agricultural	4.73	1.79	1.76	1.75	1.71	1.66	1.61	1.59	1.52	1.39	1.31	1.23
General Fund Owner Occupied	7.62	4.21	3.95	3.91	3.82	3.71	3.61	3.56	3.40	3.11	2.94	1.08
General Fund Commercial	16.21	8.72	8.16	8.10	7.90	7.67	7.44	7.37	7.03	6.43	6.08	5.71
Special Education Fund	1.40	1.32	1.46	1.47	1.62	1.68	1.67	1.60	1.57	1.49	1.46	1.45
Capital Outlay Fund	2.07	2.91	2.87	2.75	2.59	2.39	2.29	2.25	2.01	2.06	2.11	2.26
Bond Fund	0.65	0.00	0.00	0.13	0.42	0.61	0.71	0.73	0.67	0.64	0.62	0.61
Pension Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Agricultural	8.85	6.02	6.09	6.10	6.33	6.34	6.28	6.18	5.77	5.58	5.51	5.55
Total Owner Occupied	11.74	8.44	8.28	8.28	8.44	8.39	8.28	8.15	7.65	7.30	7.13	5.40
Total Commercial	20.27	13.00	12.53	12.50	12.52	12.35	12.11	11.95	11.28	10.62	10.27	10.03

Effect on a \$98,516 House Assessed Valuation in 2000

	Payable 2000	Payable 2017	Payable 2018	Payable 2019	Payable 2020	Payable 2021	Payable 2022	Payable 2023	Payable 2024	Payable 2025	Payable 2026	Payable 2027
Assessed Value	98,516	152,783	167,109	175,912	183,068	194,900	189,700	231,900	274,000	278,300	275,400	280,908
- Taxable Value	93,394	140,713	154,409	164,830	172,267	182,621	178,129	221,230	261,393	265,500	260,831	266,047
School Taxes	1,097	1,187	1,278	1,364	1,454	1,532	1,475	1,802	1,999	1,937	1,861	1,435
- % Increase Over Prior Year		-0.2%	7.6%	6.7%	6.6%	5.4%	-3.7%	22.1%	10.9%	-3.1%	-4.0%	-22.9%
Average Annual Increase:	2.2%									Total Increase:		30.8%

Per Capita State Sales Tax** Increases Over a Similar Period of Time

	FY98	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Total Paid	438,348,560	944,735,004	970,917,606	1,065,360,466	1,103,623,776	1,144,681,355	1,206,308,547	1,378,871,358	1,542,107,078	1,669,980,436	1,669,508,499	1,669,980,436
Population*	743,500	850,179	857,568	865,021	872,538	880,121	887,770	895,485	903,268	911,118	919,036	927,023
Per Capita Sales Tax	590	1,111	1,132	1,232	1,265	1,301	1,359	1,540	1,707	1,833	1,817	1,801
- % Increase Over Prior Year		1.6%	1.9%	8.8%	2.7%	2.8%	4.5%	13.3%	10.9%	7.4%	-0.9%	-0.8%
Average Annual Increase:	4.5%									Total Increase:		198.9%

* Estimated

** Sales & Use Tax + Contractor's Exceise Tax

Pay 2026 SFSD & Its Neighbors Property Tax Rate on Homes

Pay 2026 School District Levies on Owner Occupied Houses: Sioux Falls & its Neighbors							
District	Rate	Rank	Val/St. Rank	District	Rate	Rank	Val/St. Rank
Sioux Falls	7.13	10	120	Sioux Falls	7.13	10	120
Baltic	9.00	k	136	Harrisburg	8.47	4	114
Brandon Valley	7.19	8	122	Lennox	7.18	9	110
Canton	5.21	11	80	Tea	8.90	2	142
Dell Rapids	7.32	6	111	Tri-Valley	8.82	3	77
Garretson	7.65	5	106	West Central	7.23	7	119

PROPOSED GENERAL FUND SUMMARY

FY27 PROPOSED BUDGET

GENERAL FUND REVENUES

Source	FY26	FY27	Increase/ (Decrease)
District Property Tax Levy	\$ 87,163,487	\$ 73,383,878	\$ (13,779,609)
Gross Receipts Tax	2,000,000	2,000,000	-
Mobile Home Tax	200,000	233,000	33,000
Penalties & Interest on Taxes	120,000	187,000	67,000
Tuition Sources	50,000	48,000	(2,000)
Transportation Fees	-	-	-
Interest Earned	3,225,000	3,500,000	275,000
Gate Receipts/Ticket Sales	234,000	247,000	13,000
Rentals	100,000	100,000	-
Parking Fees	133,000	133,000	-
County Apportionment	1,200,000	1,200,000	-
General State Aid	104,915,316	115,682,124	10,766,808
State Apportionment	2,729,855	2,729,855	-
Bank Franchise Tax	3,650,068	5,630,797	1,980,729
Other State Monies	-	-	-
Federal Monies	16,971,658	16,853,170	(118,488)
Medicaid	500,000	500,000	-
Tournament Revenue	50,979	88,612	37,633
Miscellaneous Revenue/Other Categorical	800,000	800,000	-
Total General Fund Revenues	224,043,363	223,316,436	(726,927)
Cash to Finance	3,182,058	1,871,479	(1,310,579)
Transfer from Other Funds*	8,237,000	8,247,000	10,000
Total General Fund Revenue and Cash	\$ 235,462,421	\$ 233,434,915	\$ (2,037,506)

*From Post Secondary Fund and Capital Outlay Fund

FY27
PROPOSED GENERAL FUND
BY PROGRAM
Recommended Level

BUDGET DATA	FTE FY26	FTE FY27	BUDGET FY26	BUDGET FY27	INC/(DEC) FROM PRIOR YEAR
Elementary Programs					
Projected Enrollment 11,059					
Elementary Instruction	559.57	551.36	\$ 48,769,740	\$ 47,940,029	\$ (829,711)
Elementary Libraries	39.82	38.99	2,606,854	2,683,077	76,223
Elementary Lunchroom Supervision	-	-	60,557	44,189	(16,368)
Elementary Extra Duty	-	-	5,095	-	(5,095)
Elementary Admin/Clerical	74.13	72.63	10,014,926	7,893,128	(2,121,798)
Total Elementary Programs	673.52	662.98	\$ 61,457,172	\$ 58,560,423	\$ (2,896,749)
Middle School Programs					
Projected Enrollment 5,445					
Middle School Instruction	290.74	289.72	\$ 26,997,414	\$ 25,879,731	\$ (1,117,683)
Middle School Libraries	12.00	12.00	853,757	845,315	(8,442)
Middle School Lunchroom Supervision	-	-	91,926	90,846	(1,080)
Middle School Extra Duty	-	-	160,312	164,146	3,834
Middle School Admin/Clerical	30.00	30.00	3,377,496	3,354,721	(22,775)
Total Middle School Programs	332.74	331.72	\$ 31,480,905	\$ 30,334,759	\$ (1,146,146)
High School Programs					
Projected Enrollment 7,471					
High School Instruction	359.30	353.81	\$ 33,771,366	\$ 33,113,578	\$ (657,788)
High School Libraries	12.45	12.45	738,161	734,887	(3,274)
High School Extra Duty	-	-	156,741	224,582	67,841
High School Admin/Clerical	56.00	56.00	5,797,937	5,748,872	(49,065)
Career & Tech Ed Academy	20.00	20.00	2,088,106	1,978,413	(109,693)
Total High School Programs	447.75	442.26	\$ 42,552,311	\$ 41,800,332	\$ (751,979)
School-Based Programs					
Fine and Performing Arts	1.00	1.00	\$ 1,467,566	\$ 1,485,605	\$ 18,039
Indian Education (District-funded)	11.18	10.54	1,132,679	927,129	(205,550)
Gifted Education	9.75	9.75	937,714	922,794	(14,920)
Auxiliary Programs	20.49	21.13	1,489,910	1,537,105	47,195
Advanced Placement	-	-	144,504	155,860	11,356
English Learner Program	89.73	86.36	7,952,338	7,521,819	(430,519)
K-12 Building Support Behavior Program	16.25	16.82	952,541	980,795	28,254
Elementary Behavior Program	9.93	9.97	780,574	729,589	(50,985)
Secondary Behavior Program	17.99	17.87	1,154,589	1,095,307	(59,282)
Health Services	18.45	18.45	1,673,019	1,684,431	11,412
Social Workers	6.50	5.83	624,346	568,012	(56,334)
Counseling Services	75.95	76.70	6,735,656	6,897,369	161,713
Transportation Services	1.00	1.00	5,261,501	5,374,944	113,443
Athletics	2.00	2.00	4,337,017	4,297,121	(39,896)
Total School-Based Programs	280.22	277.42	\$ 34,643,954	\$ 34,177,880	\$ (466,074)

FY27
PROPOSED GENERAL FUND
BY PROGRAM
Recommended Level

BUDGET DATA	FTE FY26	FTE FY27	BUDGET FY26	BUDGET FY27	INC/(DEC) FROM PRIOR YEAR
District-Coordinated Services					
Curriculum Services	8.00	8.00	\$ 3,681,449	\$ 4,409,607	\$ 728,158
Professional Development	13.50	13.50	1,927,802	1,984,206	56,404
Library Services	-	-	104,391	104,391	-
Student Assessment & Evaluation Services	9.50	9.50	1,602,822	1,586,794	(16,028)
Information & Technology Services	27.25	26.25	5,180,664	4,831,039	(349,625)
Human Resources Department	13.00	12.50	1,516,816	1,441,008	(75,808)
Administrative/Legal Services	5.40	4.40	913,545	876,413	(37,132)
Superintendent's Office	2.00	2.00	519,931	482,305	(37,626)
Community Relations	4.00	4.00	811,962	807,380	(4,582)
Finance Office	17.00	16.50	2,067,961	2,041,887	(26,074)
School Board Svc/Election Svc	-	-	205,653	203,175	(2,478)
Operational Services	241.94	238.96	26,386,866	25,859,106	(527,760)
Committed Funds	5.00	5.00	3,350,852	6,992,428	3,641,576
Total District-Coordinated Prog.	346.59	346.59	\$ 48,270,714	\$ 51,619,739	\$ 3,349,025
Total Unrestricted General Fund	2,080.82	2,060.97	\$ 218,405,056	\$ 216,493,133	\$ (1,911,923)

BUDGET DATA	FTE FY26	FTE FY27	BUDGET FY26	BUDGET FY27	INC/(DEC) FROM PRIOR YEAR
Tournaments	-	-	\$ 85,707	\$ 88,612	\$ 2,905
Head Start	14.98	18.18	3,182,325	3,341,406	159,081
Indian Education (Federal Only)	4.38	4.13	399,607	396,537	(3,070)
Indian Education (Johnson O'Malley)	-	-	13,500	13,500	-
Carl Perkins	-	-	470,421	470,595	174
Title I --Improving Basic Programs	57.08	56.70	6,601,148	6,749,050	147,902
Title I -- Neglected & Delinquent	3.00	2.50	271,868	232,678	(39,190)
Title 1 -- School Improvement	-	-	1,242,583	1,242,583	-
Title I -- McKinney Homeless	0.12	0.37	150,000	150,000	-
Title II -- Part A, Improving Teacher Quality	14.19	14.75	2,036,487	1,957,655	(78,832)
Title III - Language Instruction	4.75	3.25	342,881	265,396	(77,485)
Title IV - Student Support & Academic Enrichment	5.88	3.88	559,514	338,615	(220,899)
Title IV-Student Support & Academic Enrichment-Well Rounded	2.00	2.00	510,169	566,370	56,201
Title IV - Student Support & Academic Enrichment-Technology	1.00	1.00	101,904	106,766	4,862
Refugee Impact Grant	0.80	0.80	121,540	91,114	(30,426)
Migrant Education	4.88	4.88	476,577	439,339	(37,238)
Starbase	-	-	2,000	-	(2,000)
Indirect Costs	3.30	3.30	489,134	491,566	2,432
Total Restricted General Fund	116.36	115.74	\$ 17,057,365	\$ 16,941,782	\$ (115,583)

Total General Fund	2,197.18	2,176.71	\$ 235,462,421	\$ 233,434,915	\$ (2,027,506)
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RECOMMENDED FY27 GENERAL FUND BY PROGRAM SUMMARY

FY27 Proposed < FY26 Approved			FY27 Proposed 0% - 3% > FY26 Approved			FY27 Proposed 3%+ > FY26 Approved	
Tab	Cost Center	Cost Center Description	FY26 Approved	FY27 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)	Explanation of Recommended Level
ELEMENTARY SCHOOL PROGRAMS							
6	130	INSTRUCTION	\$ 48,769,740	\$ 47,940,029	\$ (829,711)	-1.70%	Recommended Level 3 of 3: A level 3 budget will maintain class sizes at our current 24.3:1 ratio in addition to the high-quality programming and materials to support classroom instruction. If we are required to move to a level 2, a reduction of \$491,437, will significantly impact the funding allocated to each elementary building for Purchased Services and Supplies and Materials.
7	135	LIBRARIES	\$ 2,606,854	\$ 2,683,077	\$ 76,223	2.92%	Recommended Level 2 of 3: A level 2 budget will reduce .915 FTE for library EA's at the elementary level. This reduction in FTE will be shared equally amongst our elementary buildings in an attempt to ensure our librarians and students continue to have adequate support.
8	136	LUNCHROOM SUPERVISION	\$ 60,557	\$ 44,189	\$ (16,368)	-27.03%	Recommended Level 3 of 3: A level 3 budget will maintain current levels of funding to buildings to provide hourly pay to supervise the lunchroom and playground to ensure a safe and orderly environment during lunchtime in our elementary buildings.
9	137	EXTRA DUTY	\$ 5,095	\$ -	\$ (5,095)	-100.00%	N/A
10	138	ADMINISTRATION SERVICES	\$ 10,014,926	\$ 7,893,128	\$ (2,121,798)	-21.19%	Recommended Level 3 of 3: A level 3 budget will maintain the FY26 levels of service for our CC138 which provides admin and clerical funding for our elementary buildings.

RECOMMENDED FY27 GENERAL FUND BY PROGRAM SUMMARY

FY27 Proposed < FY26 Approved

FY27 Proposed 0% - 3% > FY26 Approved

FY27 Proposed 3%+ > FY26 Approved

Tab	Cost Center	Cost Center Description	FY26 Approved	FY27 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)	Explanation of Recommended Level
MIDDLE SCHOOL PROGRAMS							
11	120	INSTRUCTION	\$ 26,997,414	\$ 25,879,731	\$ (1,117,683)	-4.14%	Recommended Level 2 of 3: Eliminate 2.33 FTE above the formula reading intervention teachers. Intervention services will be provided by each school within the formula FTE.
12	121	LIBRARIES	\$ 853,757	\$ 845,315	\$ (8,442)	-0.99%	Recommended Level 3 of 3: Maintains Middle School Programs - Middle School Library Services at the FY26 level of service. This ensures that our students have access to print reading materials, digital reading materials, and a Cybrarian's expertise.
13	122	LUNCHROOM SUPERVISION	\$ 91,926	\$ 90,846	\$ (1,080)	-1.17%	Recommended Level 3 of 3: Maintains Middle School Programs - Middle School Lunchroom Supervision at the FY26 level of service. This ensures that we are able to maintain a safe and orderly lunch environment.
14	123	EXTRA DUTY	\$ 160,312	\$ 164,146	\$ 3,834	2.39%	Recommended Level 3 of 3: Maintains Middle School Programs - Extra Duty at the FY26 level of service. This ensures that we have staff to supervise the student council, as well as team leaders to facilitate our problem-solving teams, as well as our professional learning communities.
15	124	ADMINISTRATION SERVICES	\$ 3,377,496	\$ 3,354,721	\$ (22,775)	-0.67%	Recommended Level 3 of 3: Maintains Middle School Programs - Administration/Clerical at the FY26 level of service. This ensures that our middle schools have the administration to lead educational programming, oversee school improvement, and evaluate staff. It also ensures that our middle schools have the clerical support necessary to manage attendance and student records, facilitate communication, and ensure a safe school environment.

RECOMMENDED FY27 GENERAL FUND BY PROGRAM SUMMARY

FY27 Proposed < FY26 Approved

FY27 Proposed 0% - 3% > FY26 Approved

FY27 Proposed 3%+ > FY26 Approved

Tab	Cost Center	Cost Center Description	FY26 Approved	FY27 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)	Explanation of Recommended Level
HIGH SCHOOL PROGRAMS							
16	110	INSTRUCTION	\$ 33,771,366	\$ 33,113,578	\$ (657,788)	-1.95%	Recommended Level 1 of 3: The recommended budget removes 4.32 FTE for department chairs to have an extra planning period. It maintains the high school instruction budget at the current level of service with a student-teacher ratio of 25.15:1. It adds \$8,000 (\$2,000 per school) to teacher hourly to cover the cost of on-staff substitutes for department chairs to observe and evaluate new teachers and attend department chair meetings. The recommended budget will maintain supplies and materials and purchased services to the per-student allocation of \$159.22 based on a projected enrollment of 7,126 students.
17	111	LIBRARIES	\$ 738,161	\$ 734,887	\$ (3,274)	-0.44%	Recommended Level 3 of 3: The recommended budget will maintain the current level of programming, ensuring students have a safe and supportive environment before, during, and after school with access to Cybrarians and library resources.
18	112	EXTRA DUTY	\$ 156,741	\$ 224,582	\$ 67,841	43.28%	Recommended Level 3 of 3: The recommended budget maintains our current programming for department chairs, the student council and newspaper. It changes the pay structure for department chairs. Chairs of large departments will be paid a stipend of \$4,800 and small department chairs will be paid a stipend of \$3,600.
19	114	CTE ACADEMY	\$ 2,088,106	\$ 1,978,413	\$ (109,693)	-5.25%	Recommended Level 1 of 3: Level 1 will reduce the 12 month Assistant Principal position to a 10 month Administrator Intern.
20	113	ADMINISTRATION SERVICES	\$ 5,797,937	\$ 5,748,872	\$ (49,065)	-0.85%	Recommended Level 3 of 3: The recommended budget will maintain the current level of programming, allowing principals and assistant principals to continue leading educational initiatives, overseeing school improvement efforts, and evaluating staff. Clerical staff will continue to manage attendance and student records, facilitate communication, and support a safe school environment by monitoring entrances and parking lots.

RECOMMENDED FY27 GENERAL FUND BY PROGRAM SUMMARY

FY27 Proposed < FY26 Approved		FY27 Proposed 0% - 3% > FY26 Approved			FY27 Proposed 3%+ > FY26 Approved		
Tab	Cost Center	Cost Center Description	FY26 Approved	FY27 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)	Explanation of Recommended Level
SCHOOL-BASED PROGRAMS							
21	115	ADVANCED PLACEMENT PROGRAM	\$ 144,504	\$ 155,860	\$ 11,356	7.86%	Recommended Level 1 of 3: The budgeted amount for each exam with a passing score was previously set at \$60 and has now been adjusted to \$55. This reduction decreases the funding available for teachers to attend AP conferences. The level of funding is still increased due to a higher number of students passing exams.
22	116	GIFTED EDUCATION	\$ 937,714	\$ 922,794	\$ (14,920)	-1.59%	Recommended Level 2 of 3: A level 2 budget will reduce Purchased Services by \$6000 and Supplies and Materials by \$4,500. This will impact the transportation services we provide for students to travel between middle school and high school for advanced courses to one trip per day. In addition, we will minimize the number of licenses we purchase for SAM Lab use at the elementary level which will have an impact on instruction and our coding unit of study.
23	125	FINE AND PERFORMING ARTS	\$ 1,467,566	\$ 1,485,605	\$ 18,039	1.23%	Recommended Level 3 of 3: Protects current fine arts program offerings, staffing, and equipment maintenance which has lagged with increasing expenses. Maintains current esports programming and development.
24	134	INDIAN EDUCATION (District-Funded)	\$ 1,132,679	\$ 927,129	\$ (205,550)	-18.15%	Recommended Level 3 of 3: The recommendation of Level 3 maintains current funding for implementation of the Oceti Sakowin Essential Standards in curriculum and support for our Native American families.
25	415	ENGLISH LANGUAGE LEARNERS	\$ 7,952,338	\$ 7,521,819	\$ (430,519)	-5.41%	Recommended Level 2 of 3: This recommended budget adjustment reflects a shift toward decentralized newcomer programming, including a 2.0 FTE reduction at the Elementary Immersion Center. While reductions in clerical and ESP support will require redistribution of responsibilities and may increase strain on middle school staff, reallocating transportation funds to add 0.5 EL teaching FTE at Discovery Elementary will create a full-time ELD position. This change strengthens neighborhood access to consistent, on-site language development services while aligning staffing to evolving program structures.

RECOMMENDED FY27 GENERAL FUND BY PROGRAM SUMMARY

FY27 Proposed < FY26 Approved

FY27 Proposed 0% - 3% > FY26 Approved

FY27 Proposed 3%+ > FY26 Approved

Tab	Cost Center	Cost Center Description	FY26 Approved	FY27 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)	Explanation of Recommended Level
SCHOOL-BASED PROGRAMS (continued)							
26	604	ELEMENTARY BEHAVIOR PROGRAMS	\$ 780,574	\$ 729,589	\$ (50,985)	-6.53%	Recommended Level 3 of 3: Maintains FY26 level of service to support the needs of the District at Horace Mann Elementary. Staff funded in this cost center implement programming at Bridges at Horace Mann and Structured Teach so that students can acquire the skills necessary to begin a successful reintegration back to their home attendance center.
27	603	K-12 BUILDING SUPPORT BEHAVIOR PROGRAMS	\$ 952,541	\$ 980,795	\$ 28,254	2.97%	Recommended Level 3 of 3: The recommended budget will maintain services at the FY26 level to ensure behavior interventions and supports are implemented to meet the unique needs of all students. Funding for staff in this cost center include Board Certified Behavior Analysts, Behavior Specialists, Behavior Facilitators, and Tier II Teachers.
28	605	SECONDARY BEHAVIOR PROGRAMS	\$ 1,154,589	\$ 1,095,307	\$ (59,282)	-5.13%	Recommended Level 3 of 3: The recommended budget level maintains FY26 level of service to support the needs of the District at Axtell Park. Staff funded in this cost center implement programming at Axtell Park Middle School, Axtell Park High School, and Structured Teach so that students can acquire the skills necessary to begin a successful reintegration back to their home attendance center.
29	117	AUXILIARY PROGRAMS	\$ 1,489,910	\$ 1,537,105	\$ 47,195	3.17%	Recommended Level 3 of 3: The recommended budget will maintain FY26 level of service which ensures students at-risk receive high quality programming while attending school in an alternative setting. Funding provides educational opportunities for students at Joe Foss, Avera Behavioral Health, Avera Adolescent Addiction Care Program, Summit Oaks Residential, Juvenile Detention Center, and ARISE Shelter Care.
30	547	HEALTH SERVICES	\$ 1,673,019	\$ 1,684,431	\$ 11,412	0.68%	Recommended Level 3 of 3: Maintains program at the FY26 level of service.
31	545	SOCIAL WORK SERVICES	\$ 624,346	\$ 568,012	\$ (56,334)	-9.02%	Recommended Level 1 of 3: This will reduce Social Work FTE from 6.5 FTE to 5.83 FTE.

RECOMMENDED FY27 GENERAL FUND BY PROGRAM SUMMARY

FY27 Proposed < FY26 Approved

FY27 Proposed 0% - 3% > FY26 Approved

FY27 Proposed 3%+ > FY26 Approved

Tab	Cost Center	Cost Center Description	FY26 Approved	FY27 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)	Explanation of Recommended Level
SCHOOL-BASED PROGRAMS (continued)							
32	546	COUNSELING SERVICES	\$ 6,735,656	\$ 6,897,369	\$ 161,713	2.40%	Recommended Level 2 of 3: The recommended budget level will reduce .5 FTE Counseling, reduce class room supplies by \$8,000, and reduce purchased services (Teacher/Admin Travel & Professional Services) by \$17,000.
33	543	TRANSPORTATION SERVICES	\$ 5,261,501	\$ 5,374,944	\$ 113,443	2.16%	Recommended Level 1 of 3: This is the 2nd year of a 2-year plan to phase out the driver-wage adjustment instituted during the COVID epidemic.
34	131	ATHLETICS	\$ 4,337,017	\$ 4,297,121	\$ (39,896)	-0.92%	Recommended Level 2 of 3: The recommended budget emphasizes efficiency by replacing State Golf motorcoach travel with rentals vehicles. Eliminating roll tickets moves SFSD Athletics to a fully digital, eco-friendly ticketing system. Bringing events like Competition Cheer and Dance back to our high school gyms not only cuts costs – Pentagon rental – but also strengthens our school spirit and community connection. Finally, reinstating medical supplies allows our schools to maintain access to athletic training and first-aid materials.
DISTRICT-COORDINATED PROGRAMS							
35	057	CURRICULUM SERVICES	\$ 3,681,449	\$ 4,409,607	\$ 728,158	19.78%	Recommended Level 2 of 3: The SFSD will develop their own Spanish immersion program review rather than contracting a third party. The elimination of the New Tech High contract will have minimal impact on daily operations, as current staff have the capacity and existing resources will absorb the essential functions previously supported through the agreement.
36	140	PROFESSIONAL DEVELOPMENT	\$ 1,927,802	\$ 1,984,206	\$ 56,404	2.93%	Recommended Level 1 of 3: The recommended budget reduces teacher hourly funding for Project Lead the Way, the Carla Institute, and New Tech training. The impact on programming will be minimal, as staff have already developed the necessary internal capacity to sustain this work. In addition, Kagan Strategies training will be
37	058	LIBRARY SERVICES	\$ 104,391	\$ 104,391	\$ -	0.00%	Recommended Level 3 of 3: The recommended budget level will maintain services.

RECOMMENDED FY27 GENERAL FUND BY PROGRAM SUMMARY

FY27 Proposed < FY26 Approved

FY27 Proposed 0% - 3% > FY26 Approved

FY27 Proposed 3%+ > FY26 Approved

Tab	Cost Center	Cost Center Description	FY26 Approved	FY27 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)	Explanation of Recommended Level
DISTRICT-COORDINATED PROGRAMS (continued)							
38	550	STUDENT ASSESSMENTS	\$ 1,602,822	\$ 1,586,794	\$ (16,028)	-1.00%	Recommended Level 2 of 3: The recommended level reduces overtime and purchased services. The department will develop alternate solutions to minimize any potential impact.
39	071	INFORMATION & TECHNOLOGY SERVICES	\$ 5,180,664	\$ 4,831,039	\$ (349,625)	-6.75%	Recommended Level 1 of 3: The proposed budget maintains the district's automation platform and core instructional systems while achieving the required reduction through the elimination of a 1.0 FTE Technical Support Specialist position. This approach protects timely student and staff access to critical systems and minimizes operational risk; however, it reduces capacity to support additional building and departmental technology initiatives while preserving stable day-to-day operations.
40	055	HUMAN RESOURCES	\$ 1,516,816	\$ 1,441,008	\$ (75,808)	-5.00%	Recommended Level 1 of 3: Staffing collaboration with the Finance Department resulted in a reduction of .50 FTE clerical through attrition. In addition to maintaining the FY2026 levels of service, the HR Department now processes all employment and income verifications for the District. The HR Department and the Finance Office share clerical resources.
41	056	ADMINISTRATIVE/LEGAL SERVICES	\$ 913,545	\$ 876,413	\$ (37,132)	-4.06%	Recommended Level 1 of 3: Minimal impact on Teammates Mentoring program. A community partner has taken on the cost of the coordinator position.
42	079	SUPERINTENDENT'S OFFICE	\$ 519,931	\$ 482,305	\$ (37,626)	-7.24%	Recommended Level 3 of 3: The recommendation of Level 3 will fund the Superintendent's Office at the FY26 level.
43	409	COMMUNITY RELATIONS	\$ 811,962	\$ 807,380	\$ (4,582)	-0.56%	Recommended Level 3 of 3: The recommended level maintains current level of service.
44	064	OPERATIONAL SERVICES	\$ 26,386,866	\$ 25,859,106	\$ (527,760)	-2.00%	Recommended Level 1 of 3: This level will reduce 1 roving substitute custodian, 2 custodians, modifies peak demand electrical levels, reduces supplies (light bulbs) and captures electrical savings from LED lighting conversions. This level will not significantly impact the department's operations.

RECOMMENDED FY27 GENERAL FUND BY PROGRAM SUMMARY

FY27 Proposed < FY26 Approved

FY27 Proposed 0% - 3% > FY26 Approved

FY27 Proposed 3%+ > FY26 Approved

Tab	Cost Center	Cost Center Description	FY26 Approved	FY27 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)	Explanation of Recommended Level
DISTRICT-COORDINATED PROGRAMS (continued)							
45	067	FINANCE OFFICE	\$ 2,067,961	\$ 2,041,887	\$ (26,074)	-1.26%	Recommended Level 1 of 3: The recommended budget level will cut a financing clerk by .5 FTE, and combine certain duties with HR.
46	068	SCHOOL BOARD/ELECTION SVCS	\$ 205,653	\$ 203,175	\$ (2,478)	-1.20%	Recommended Level 3 of 3: The recommended budget will maintain services at the FY26 level.
47	070	COMMITTED FUNDS	\$ 3,350,852	\$ 6,992,428	\$ 3,641,576	N/A	Recommended Level 1 of 1: Allows the District to meet contractual and legal obligations; funds the salary and benefit increases for FY27.
Total-Unrestricted Funds			\$ 218,405,056	\$ 216,493,133	\$ 104,247	0.05%	

RESTRICTED GENERAL FUND PROGRAMS							
Tab	Cost Center	Cost Center Description	FY26 Approved	FY27 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)	Explanation of Recommended Level
85	132	TOURNAMENTS	\$ 85,707	\$ 88,612	\$ 2,905	3.39%	Recommended Level 1 of 1: Provides funds for the tournaments SFSD will be hosting.
86	405	HEAD START	\$ 3,182,325	\$ 3,341,406	\$ 159,081	5.00%	Recommended Level 1 of 1: The budget recommendation maintains services with the anticipate allocation.
87	407	INDIAN EDUCATION (Federal)	\$ 399,607	\$ 396,537	\$ (3,070)	-0.77%	Recommended Level 1 of 1: The recommended level of funding will maintain FTE and supports at the FY26 level.
88	408	JOHNSON O'MALLEY FUNDS	\$ 13,500	\$ 13,500	\$ -	N/A	Recommended Level 1 of 1: The recommended level of budget reflects reimbursement from the Flandreau Santee Tribe and assists with vouchers and supplies for Native American students.
89	416	CARL PERKINS PROGRAM	\$ 470,421	\$ 470,595	\$ 174	0.04%	Recommended Level 1 of 1: The recommended budget will maintain services at the FY26 level.
90	401	TITLE I, IMPROVING BASIC PROGRAMS	\$ 6,601,148	\$ 6,749,050	\$ 147,902	2.24%	Recommended Level 1 of 1: Maintains services within the anticipated allocation.
91	429	TITLE I, NEGLECTED & DELINQUENT PROGRAMS	\$ 271,868	\$ 232,678	\$ (39,190)	-14.42%	Recommended Level 1 of 1: Maintains services within the anticipated allocation.
92	403	TITLE I, SCHOOL IMPROVEMENT	\$ 1,242,583	\$ 1,242,583	\$ -	0.00%	Recommended Level 1 of 1: Maintains services within the anticipated allocation.
93	406	TITLE I, MCKINNEY HOMELESS	\$ 150,000	\$ 150,000	\$ -	N/A	Recommended Level 1 of 1: The recommended budget assists with transportation and other supports for identified students experiencing homelessness.
94	435	TITLE II, PART A, IMPROVING TEACHER QUALITY	\$ 2,036,487	\$ 1,957,655	\$ (78,832)	-3.87%	Recommended Level 1 of 1: Maintains services within the anticipated allocation.

RECOMMENDED FY27 GENERAL FUND BY PROGRAM SUMMARY

FY27 Proposed < FY26 Approved

FY27 Proposed 0% - 3% > FY26 Approved

FY27 Proposed 3%+ > FY26 Approved

Tab	Cost Center	Cost Center Description	FY26 Approved	FY27 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)	Explanation of Recommended Level
RESTRICTED GENERAL FUND PROGRAMS (continued)							
95	419	TITLE III, LANGUAGE INSTRUCTION	\$ 342,881	\$ 265,396	\$ (77,485)	-22.60%	Recommended Level 1 of 1: The recommended level maintains the current level of programming.
96	404	TITLE IV - STUDENT SUPPORT & ACADEMIC ENRICHMENT	\$ 559,514	\$ 338,615	\$ (220,899)	-39.48%	Recommended Level 1 of 1: Maintains services within the anticipated allocation.
97	424	TITLE IV - STUDENT SUPPORT & ACADEMIC ENRICHMENT-Well Rounded	\$ 510,169	\$ 566,370	\$ 56,201	11.02%	Recommended Level 1 of 1: Maintains services within the anticipated allocation.
98	434	TITLE IV - STUDENT SUPPORT & ACADEMIC ENRICHMENT-Technology	\$ 101,904	\$ 106,766	\$ 4,862	4.77%	Recommended Level 1 of 1: Maintains services within the anticipated allocation.
99	425	REFUGEE IMPACT GRANT	\$ 121,540	\$ 91,114	\$ (30,426)	-25.03%	Recommended Level 1 of 1: The recommended level maintains the current level of programming.
100	418	STARBASE	\$ 2,000	\$ -	\$ (2,000)	N/A	Starbase has been removed.
101	447	MIGRANT EDUCATION	\$ 476,577	\$ 439,339	\$ (37,238)	-7.81%	Recommended Level 1 of 1: The recommended level maintains the current level of programming.
102	499	INDIRECT COSTS	\$ 489,134	\$ 491,566	\$ 2,432	0.50%	Recommended Level 1 of 1: Maintains services within the anticipated allocation.
		Total-Restricted Funds	\$ 17,057,365	\$ 16,941,782	\$ (115,583)	-0.68%	
		TOTAL GENERAL FUND PROGRAMS	\$ 235,462,421	\$ 233,434,915	\$ (11,336)	0.00%	

PROPOSED SPECIAL EDUCATION
SUMMARY

FY27 PROPOSED BUDGET

SPECIAL EDUCATION FUND Recommended Level

REVENUES

Source	FTE FY26	FTE FY27	Budget FY26	Budget FY27	Increase/ (Decrease)
Property Taxes			\$ 29,754,040	\$ 29,638,896	\$ (115,144)
State Revenue			29,973,226	33,326,173	3,352,947
Federal Revenue			6,760,000	6,760,000	-
Other Local Sources			962,000	1,257,000	295,000
Total Revenue			67,449,266	70,982,069	3,532,803
Cash from Fund Balance			249,933	-	(249,933)
Total Revenue & Cash from Fund Balance			\$ 67,699,199	\$ 70,982,069	\$ 3,282,870

EXPENDITURES

Program	FTE FY26	FTE FY27	Budget FY26	Budget FY27	Increase/ (Decrease)
Early Childhood	30.05	15.00	\$ 3,296,675	\$ 3,558,530	\$ 261,855
Early Childhood Screen/Evaluation	3.00	-	234,502	224,655	\$ (9,847)
Early Intervening Services - State/Local					\$ -
Elementary Special Education	325.16	-	17,435,128	17,798,829	\$ 363,701
Elementary Behavior Program	30.58	30.58	1,937,898	1,898,188	\$ (39,710)
Middle School Special Education	109.02	50.35	6,370,008	6,853,045	\$ 483,037
High School Special Education	112.25	48.34	7,017,845	6,690,837	\$ (327,008)
K-12 Building Support Behavior Program	30.75	29.88	2,190,601	2,148,716	\$ (41,885)
Secondary Behavior Program	35.27	34.83	2,321,512	2,215,137	\$ (106,375)
Transition to Adulthood Services	29.86	-	2,088,693	2,465,139	\$ 376,446
Coordinated Early Intervening Services	8.00	4.50	903,751	861,433	\$ (42,318)
Speech Therapy	46.80	-	4,556,752	4,651,158	\$ 94,406
Services to Visually Impaired	2.00	-	156,248	154,886	\$ (1,362)
Services to Hearing Impaired	13.00	-	854,466	897,247	\$ 42,781
Occupational/Physical Therapy	23.85	-	3,185,703	3,103,958	\$ (81,745)
Psychological Services	17.50	-	2,027,750	2,008,754	\$ (18,996)
Penitentiary Program	0.50	0.50	64,110	61,744	\$ (2,366)
Out of District Placements	-	-	1,834,436	1,854,213	\$ 19,777
Adaptive Physical Education	3.65	-	312,316	304,996	\$ (7,320)
Extended School Year Program	-	-	350,485	343,631	\$ (6,854)
Health Services	18.65	18.65	1,613,816	1,615,160	\$ 1,344
Staff Services	14.50	-	3,366,686	3,471,251	\$ 104,565
Transportation Services	1.00	1.00	3,170,831	3,775,837	\$ 605,006
Central Administration	14.55	1.75	2,112,987	1,866,086	\$ (246,901)
Committed Funds	-	-	296,000	1,538,885	\$ 1,242,885
Total Special Education Fund	869.94	235.38	\$ 67,699,199	\$ 70,362,315	\$ 2,663,116

PROPOSED FY27 SPECIAL EDUCATION FUND BY PROGRAM

FY27 Proposed < FY26 Approved		FY27 Proposed 0% - 3% > FY26 Approved				FY27 Proposed 3%+ > FY26 Approved	
Tab	Cost Center	Cost Center Description	FY26 Adopted	FY27 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)	Explanation of Recommended Level
48	626	EARLY CHILDHOOD EDUCATION	\$ 3,296,675	\$ 3,558,530	261,855	7.94%	Recommended Level 2 of 3: Reduction in behavior specialist for programs that provide individualized instruction for children birth-school age. Increase in purchased services comes from adding extended day programs. Programs range from home services, specialized, and inclusion where funding is blended with title, head start, and migrant. Combination of this funding lines up with % of students in program.
49	630	EARLY CHILDHOOD SCREEN/EVALUATION	\$ 234,502	\$ 224,655	(9,847)	-4.20%	Recommended Level 3 of 3: Allows continued programming designed to locate, identify, and serve children birth-age 5.
50	608	ELEMENTARY SPECIAL EDUCATION	\$ 17,435,128	\$ 17,798,829	363,701	2.09%	Recommended Level 2 of 3: Reduce supplies and materials. Allows allow the elementary special education to maintain current programming and caseloads. Percent in crease is in line with percent increase of number of students.
52	623	COORDINATED EARLY INTERVENING SERVICES	\$ 903,751	\$ 861,433	(42,318)	-4.68%	Recommended Level 3 of 3: CEIS is 15% of federal budget intended to support high risk minority students in effort to prevent qualification for special education. Allows BCBA to work with both Sped and Gen. Ed Students.
51	604	ELEMENTARY BEHAVIOR PROGRAMS	\$ 1,937,898	\$ 1,898,188	(39,710)	-2.05%	Recommended Level 2 of 3: Reducing supplies/materials/prof. dev. Maintaining staff. Split 65-35% sped/gen.ed. with fund 10 for Bridges program.
53	609	MIDDLE SCHOOL PROGRAM	\$ 6,370,008	\$ 6,853,045	483,037	7.58%	Recommended Level 3 of 3 : Maintains same level of service. Increase is in line with student growth.
54	603	K-12 BUILDING SUPPORT BEHAVIOR PROGRAMS	\$ 2,190,601	\$ 2,148,716	(41,885)	-1.91%	Recommended Level 3 of 3: Maintains current level of service.
55	605	SECONDARY BEHAVIOR PROGRAMS	\$ 2,321,512	\$ 2,215,137	\$ (106,375)	-4.58%	Recommended Level 2 of 3: ESP reduction. Maintains Behavior BCBA support.
56	601	PENITENTIARY PROGRAM	\$ 64,110	\$ 61,744	(\$2,366)	-3.69%	Recommended Level 1 of 3: Reduction of supplies is in line with reduction of students served in the penitentiary.
57	612	HIGH SCHOOL PROGRAM	\$ 7,017,845	\$ 6,690,837	(\$327,008)	-4.66%	Recommended Level 3 of 3: High School Special education FTE will maintain the same level of service. Used averages for teacher salaries. Staffing in line with student enrollment.

PROPOSED FY27 SPECIAL EDUCATION FUND BY PROGRAM

FY27 Proposed < FY26 Approved		FY27 Proposed 0% - 3% > FY26 Approved				FY27 Proposed 3%+ > FY26 Approved	
Tab	Cost Center	Cost Center Description	FY26 Adopted	FY27 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)	Explanation of Recommended Level
58	636	TRANSITION TO ADULTHOOD SERVICES	\$ 2,088,693	\$ 2,465,139	376,446	18.02%	Recommended Level 2 of 3: Reduce by ESP. Maintains level of service as program moving to Learning Lab so more services in the same building, increasing capacity. Increase in line with 18% student growth.
59	607	SPEECH THERAPY SERVICES	\$ 4,556,752	\$ 4,651,158	94,406	2.07%	Recommended Level 3 of 3: Maintains current level of service for receptive and expressive language supports. Increase in line with increase of students with speech/language disorders.
60	610	SERVICES TO THE VISUALLY IMPAIRED	\$ 156,248	\$ 154,886	(1,362)	-0.87%	Recommended Level 3 of 3: Maintains FY 26 level of service.
61	611	SERVICES TO THE HEARING IMPAIRED	\$ 854,466	\$ 897,247	42,781	5.01%	Recommended Level 2 of 3: Maintains staff, reduces purchased services.
62	618	OCCUPATIONAL/PHYSICAL THERAPY	\$ 3,185,703	\$ 3,103,958	(81,745)	-2.57%	Recommended Level 2 of 3: Maintains FY 26 staff. Reduces supplies and materials.
63	644	PSYCHOLOGICAL SERVICES	\$ 2,027,750	\$ 2,008,754	(18,996)	-0.94%	Recommended Level 2 of 3: Maintains FY 26 staff. Reduces supplies and materials.
64	624	OUT OF DISTRICT PLACEMENTS	\$ 1,834,436	\$ 1,854,213	\$ 19,777	N/A	Recommended Level 3 of 3: Funds a full continuum of services for students with disabilities. For some students, their least restrictive environment is an out-of-district placement that provides the highly specialized instruction and, for most students, intensive mental health supports that are necessary for them to make progress.
65	606	ADAPTIVE PHYSICAL EDUCATION	\$ 312,316	\$ 304,996	(7,320)	-2.34%	Recommended Level 2 of 3: Maintains FY 26 staff. Reduces supplies and materials.
66	629	EXTENDED SCHOOL YEAR	\$ 350,485	\$ 343,631	(6,854)	-1.96%	Recommended Level 2 of 3: Reduction based on need. Maintains the same level of programming. Hourly pay for staff who work ESY.
67	547	HEALTH SERVICES	\$ 1,613,816	\$ 1,615,160	1,344	0.08%	Recommended Level 3 of 3: Maintains program at FY26 level.
68	543	TRANSPORTATION SERVICES	\$ 3,170,831	\$ 3,775,837	605,006	19.08%	Recommended Level 3 of 3: Maintains program at FY26 level.
69	627	STAFF SERVICES	\$ 3,366,686	\$ 3,471,251	104,565	3.11%	Recommended Level 1 of 3 : Reduction in technology to match reduction in need. Reduction in out of district travel.
70	625	CENTRAL ADMINISTRATION	\$ 2,112,987	\$ 1,866,086	(246,901)	-11.68%	Recommended Level 2 of 3: Reduction comes from Salary/benefits for Instructional Coach moving to literacy grant for 3 years and moving one clerical staff to CC 636, and removed Over Time and Other hourly for Medicaid clerical to work during the summer. Supervision for special education and related services for over 4400 students.
71	699	COMMITTED FUNDS	\$ 296,000	\$ 1,538,885	1,242,885	N/A	Recommended Level 3 of 3: Fulfills legal and contractual obligations and funds salary and benefit increases
TOTAL SPECIAL EDUCATION FUND			\$ 67,699,199	\$ 70,362,315	\$ 2,663,116	3.93%	

CAPITAL OUTLAY REQUESTS

FY26 CAPITAL OUTLAY PLAN

Five Year Budget

CIP Year 8 CIP Year 9 CIP Year 10 \$3 LEVY PROMISE ENDS

Year	FY26	FY27	FY28	FY29	FY30	FY31
Local Tax Revenue	40,405,086	43,810,162	45,343,518	46,930,541	48,573,110	50,273,169
CTE Tuition	24,458	25,191	25,947	26,726	27,527	28,353
Other Rev St & Misc	351,114	358,136	365,299	372,605	380,057	387,658
Federal Revenue	150,000	142,244	142,244	142,244	142,244	142,244
Cable Franchise Fees	-	-	-	-	-	-
Total Revenue	40,930,658	44,335,734	45,877,008	47,472,115	49,122,938	50,831,424
Transfers and Carry Overs						
Cash from Fund Balance						
Total Revenue Available	40,930,658	44,335,734	45,877,008	47,472,115	49,122,938	50,831,424
Long Term Debt Payments						
- Current Principal	8,655,000	7,230,000	7,470,000	7,750,000	7,320,000	6,895,000
- Current Interest	1,985,350	1,647,268	1,316,235	1,041,160	793,690	559,786
- Proposed New Debt						
CO Certificates Subtotal	10,640,350	8,877,268	8,786,235	8,791,160	8,113,690	7,454,786
Debt Admin Dues and Fees	15,000	15,000	15,000	15,000	15,000	15,000
Total Debt Service Payments	10,655,350	8,892,268	8,801,235	8,806,160	8,128,690	7,469,786
Capital Expenditures:						
Ren. Maint. And Site Improvements	9,326,519	9,617,275	10,031,998	10,433,278	10,850,609	11,284,633
Harrisburg/West Central/Lennox PYMT	1,268,263	1,337,791	1,404,681	1,474,915	1,548,660	1,626,093
Operational Services Equip/Vehicles	641,000	623,790	656,117	675,801	696,075	716,957
Fine Arts	370,758	370,598	364,140	371,423	378,851	386,428
Athletics	391,218	417,960	364,140	371,423	378,851	386,428
Building Allocations	759,462	790,852	806,669	822,802	839,258	856,044
Miscellaneous Equipment	305,250	115,629	204,000	208,080	212,242	216,486
Technology	3,679,905	3,712,280	3,605,501	4,139,392	4,304,968	4,477,167
Wireless Infrastructure						
AV Technology						
Curriculum Study	6,750					
KLEARN Equipment						
CTE Equipment	12,000	12,000				
Land Acquisition						
Total Non Debt Service CO Expenditures	16,761,125	16,998,175	17,437,246	18,497,114	19,209,515	19,950,237
CIP Projects Fund	6,646,475	11,570,099	12,762,580	13,292,116	14,907,206	16,533,048
AV Replacement Fund	750,000	750,000	750,000	750,000	750,000	750,000
Wireless Replacement Bank	750,000	750,000	750,000	750,000	750,000	750,000
Curriculum Bank	993,250	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
CTE Equipment Replacement Bank	24,458	25,191	25,947	26,726	27,527	28,353
Land Bank	100,000	100,000	100,000	100,000	100,000	100,000
Transfer to General Fund	8,037,500	6,003,579	8,037,500	8,037,500	8,037,500	8,037,500
GF Reserve +/-	(3,787,500)	(1,753,579)	(3,787,500)	(3,787,500)	(3,787,500)	(3,787,500)
Total Transfers/Reserves	13,514,183	18,445,291	19,638,527	20,168,842	21,784,733	23,411,401
Total Capital Budget	40,930,658	44,335,734	45,877,008	47,472,115	49,122,938	50,831,424
Reserve / (Deficit)	-	-	-	-	-	-
CIP Revenue	FY26	FY27	FY28	FY29	FY30	FY31
CIP Projects	6,646,475	11,570,099	12,762,580	13,292,116	14,907,206	16,533,048
CO Certificate Proceeds						
Total CIP Rev	6,646,475	11,570,099	12,762,580	13,292,116	14,907,206	16,533,048
CIP Cash Flow	FY26	FY27	FY28	FY29	FY30	FY31
Prior Year's CIP Fund Balance	15,301,660	21,948,135	21,541,235	34,303,814	47,595,930	63,503,136
Revenues from Line 57 Above	6,646,475	11,570,099	12,762,580	13,292,116	14,907,206	16,533,048
Less CIP Projected Expenditures		(11,977,000)		-	-	-
FY Actual to Date vs Estimates +/-						
Net CIP Fund Balance	21,948,135	21,541,235	34,303,814	47,595,930	63,503,136	81,036,184
Unobligated CO Fund Balance	16,060,253	16,060,253	16,060,253	16,060,253	16,060,253	16,060,253
Net Fund Balance (CIP & CO)	38,008,388	37,601,488	50,364,067	63,656,183	79,563,389	97,096,437

CAPITAL OUTLAY PLAN CONTINUED REPLACEMENT BANKS and CIP DETAIL

FY26 CAPITAL OUTLAY PLAN						
Five Year Budget	CIP Year 8	CIP Year 9	CIP Year 10	\$3 LEVY PROMISE ENDS		
	FY26	FY27	FY28	FY29	FY30	FY31
Replacement Banks						
Beginning Year Balance	5,892,982	7,517,440	9,142,631	10,768,579	12,395,304	14,022,832
Additional Budgeted Reserves	874,458	875,191	875,947	876,726	877,527	878,353
Expenditures	750,000	750,000	750,000	750,000	750,000	750,000
Total Fund Reserve End of Year	7,517,440	9,142,631	10,768,579	12,395,304	14,022,832	15,651,185
Land Bank						
Beginning Year Balance	479,561	579,561	679,561	779,561	879,561	979,561
Additional Budgeted Reserves	100,000	100,000	100,000	100,000	100,000	100,000
Expenditures	-	-	-	-	-	-
Total Fund Reserve End of Year	579,561	679,561	779,561	879,561	979,561	1,079,561
CTE Equipment Bank						
Beginning Year Balance	598,033	622,491	647,683	673,630	700,355	727,883
Additional Budgeted Reserves	24,458	25,191	25,947	26,726	27,527	28,353
Expenditures	-	-	-	-	-	-
Total Fund Reserve End of Year	622,491	647,683	673,630	700,355	727,883	756,236
Wireless Replacment Bank						
Beginning Year Balance	2,250,000	3,000,000	3,750,000	4,500,000	5,250,000	6,000,000
E Rate Reimbursement	-	-	-	-	-	-
Additional Budgeted Reserves	750,000	750,000	750,000	750,000	750,000	750,000
Expenditures	-	-	-	-	-	-
Total Fund Reserve End of Year	3,000,000	3,750,000	4,500,000	5,250,000	6,000,000	6,750,000
Technology (AV replacement)						
Beginning Year Balance	1,899,707	2,649,707	3,399,707	4,149,707	4,899,707	5,649,707
Additional Budgeted Reserves	750,000	750,000	750,000	750,000	750,000	750,000
Expenditures	-	-	-	-	-	-
Total Fund Reserve End of Year	2,649,707	3,399,707	4,149,707	4,899,707	5,649,707	6,399,707
Curriculum Study						
Beginning Year Balance	234,174	1,227,424	2,227,424	3,227,424	4,227,424	5,227,424
Additional Budgeted Reserves	993,250	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Expenditures	-	-	-	-	-	-
Total Fund Reserve End of Year	1,227,424	2,227,424	3,227,424	4,227,424	5,227,424	6,227,424
CIP Detail (from line 62)	3190	5220	5300	Total		
Washington HS-auditorium	110,000	-	-	110,000		
Lincoln HS-auditorium	195,000	2,200,000	-	2,395,000		
Roosevelt HS-auditorium	110,000	-	-	110,000		
Roosevelt HS-science rms	142,000	1,650,000	-	1,792,000		
McGovern MS -Boys & Girls	-	200,000	-	200,000		
CTE - urban ag	300,000	4,500,000	-	5,800,000		
Community campus	70,000	1,500,000	-	1,570,000		
Land	-	-	-	-		
Totals	927,000	10,050,000	-	11,977,000		

FY27 PROPOSED BUDGET

CAPITAL OUTLAY FUND

REVENUES

Source	Budget FY26	Budget FY27	Increase/ (Decrease) from Prior Year
Property Taxes	\$ 40,405,086	\$ 43,810,162	\$ 2,606,698
Other Local Sources	375,572	375,572	-
State Sources	-	-	-
Federal Sources	150,000	150,000	-
Total	\$ 40,930,658	\$ 44,335,734	\$ 2,606,698
Transfer In from AV Replacement Fund	\$ -	\$ -	\$ -
Transfer in from Wireless Replacement Fund	-	-	-
Cash from Fund Balance	-	-	-
Total Revenues & Transfers	\$ 40,930,658	\$ 44,335,734	\$ 2,606,698

EXPENDITURES

Use	Budget FY26	Budget FY27	Increase/ (Decrease) from Prior Year
Renovations & Maintenance	\$ 6,449,261	\$ 6,807,095	113,824
Site Improvements	2,497,348	2,434,180	170,773
Professional Services	378,000	376,000	71,500
Land	-	-	-
Operational Services Equip/Vehicles	641,000	623,790	40,050
Curriculum Adoption	6,750	-	(741,576)
Technology	3,679,905	3,712,280	(170,388)
Fine Arts	370,758	370,598	(21,399)
Athletics	391,218	417,960	3,262
CTE Equipment	12,000	12,000	1,000
Miscellaneous Equipment	305,250	115,629	128,670
Building Allocations *	759,462	790,852	1,956
Debt Services	10,640,350	8,877,268	(615,144)
Dues & Fees **	1,285,173	1,352,791	1,910
Total	27,416,475	25,890,443	(1,015,562)
Transfer Out of General Fund	8,037,000	6,003,579	3,787,000
Reserves	5,477,183	12,441,712	-
Total Expenditures and Reserves	\$ 40,930,658	\$ 44,335,734	\$ 2,771,438

* To be allocated to appropriate budget lines in final budget.

** Includes Harrisburg, Lennox & West Central Tax-Sharing Agreement

FY27 CAPITAL OUTLAY REQUESTS

By Cost Center

Line	Quantity	Price	Total	Item	Account Number	Purpose
1	0	\$ -	\$ -		2105711119800	5470
2			\$ -	Cost Center 057-Curriculum		
3						
4	1	\$ 15,000	\$ 15,000	chariot floor auto scrubber 20"	2106425400100	5810 WHS, tile floor cleaning
5	1	\$ 15,000	\$ 15,000	chariot floor auto scrubber 20"	2106425401800	5810 R Frost, tile floor cleaning
6	1	\$ 15,000	\$ 15,000	chariot floor auto scrubber 20"	2106425402000	5810 A Sullivan, tile floor cleaning
7	1	\$ 15,000	\$ 15,000	chariot floor auto scrubber 20"	2106425403200	5810 C Services, tile floor cleaning
8	1	\$ 15,000	\$ 15,000	chariot floor auto scrubber 20"	2106425405600	5810 Hawthorne, tile floor cleaning
9	1	\$ 2,000	\$ 2,000	Carpet extractor	2106425400100	5810 Washington HS, carpet cleaning
10	2	\$ 2,000	\$ 4,000	Carpet extractor	2106425400300	5810 Roosevelt HS, carpet cleaning
11	1	\$ 2,000	\$ 2,000	Carpet extractor	2106425400500	5810 A Park, carpet cleaning
12	1	\$ 2,000	\$ 2,000	Carpet extractor	2106425400900	5810 McGovern MS, carpet cleaning
13	1	\$ 2,000	\$ 2,000	Carpet extractor	2106425401000	5810 LBA, carpet cleaning
14	1	\$ 2,000	\$ 2,000	Carpet extractor	2106425401800	5810 R Frost, carpet cleaning
15	1	\$ 2,000	\$ 2,000	Carpet extractor	2106425402000	5810 A Sullivan, carpet cleaning
16	1	\$ 2,000	\$ 2,000	Carpet extractor	2106425402300	5810 J Harris, carpet cleaning
17	1	\$ 2,000	\$ 2,000	Carpet extractor	2106425402800	5810 Lowell, carpet cleaning
18	1	\$ 2,000	\$ 2,000	Carpet extractor	2106425403100	5810 L Wilder, carpet cleaning
19	1	\$ 5,000	\$ 5,000	Square scrub to replace rotos	2106425400500	5810 A Park, tile floor cleaning
20	1	\$ 5,000	\$ 5,000	Square scrub to replace rotos	2106425400800	5810 Whittier MS, tile floor cleaning
21	1	\$ 5,000	\$ 5,000	Square scrub to replace rotos	2106425400900	5810 McGovern MS, tile floor cleaning
22	1	\$ 5,000	\$ 5,000	Square scrub to replace rotos	2106425402000	5810 A Sullivan, tile floor cleaning
23	20	\$ 275	\$ 5,500	Dehumidifiers (replacements)	2106425400800	5810 replace dehumidifiers used in carpet extraction
24	10	\$ 500	\$ 5,000	Back-pack vacuums	2106425409800	5810 Daily carpet cleaning, various bldgs
25	10	\$ 800	\$ 8,000	vacuums	2106425409800	5810 Daily carpet cleaning, various bldgs
26	1	\$ 30,000	\$ 30,000	Walk-off entrance mats	2106425409800	5810 Water and dirt control at entrances
				replacement cleaning equipment various		5810 replacement of equipment throughout year-all
27	1	\$ 25,000	\$ 25,000	bldgs	2106425409800	5810 buildings
28	1	\$ 110,000	\$ 110,000	Replace delivery box truck/lift	2106425403200	5520 Replaces purchasing truck
29	1	\$ 35,000	\$ 35,000	Replace warehouse fork lift	2106425403200	5810 Replaces old fork lift, purchasing
30	1	\$ 45,000	\$ 45,000	Replace GMC pickup truck	2106425403200	5520 Replaces custodial truck
				Replace shop 3/4 ton truck (F-250) with		5520
31	1	\$ 100,000	\$ 100,000	tool box and plow	2106425403200	5810 Replaces Shop maintenance truck
32	1	\$ 11,000	\$ 11,000	Gator with sprayer	2106425403200	5810 Replace existing, weed spraying
33	1	\$ 16,000	\$ 16,000	Scag Fertilizer rider	2106425403200	5810 Replace existing, grounds fertilizing
34	1	\$ 2,160	\$ 2,160	Narrow platform for existing lift	2106425403200	5410 Plat form to extend above ceilings
35	1	\$ 3,880	\$ 3,880	Concrete breaker/chisel	2106425403200	5810 Replace old interior jack hammer chisel
36	1	\$ 8,600	\$ 8,600	Truck power washer	2106425403200	5810 Replace existing, truck cleaning
37	1	\$ 6,000	\$ 6,000	Metal cutting band saw (shop)	2106425403200	5810 Replaces existing, metal fabrication
38	1	\$ 12,500	\$ 12,500	Lawn equip lift (Heftee 4000)	2106425403200	5410 Lifting tractors for repair, safety
39	1	\$ 5,400	\$ 5,400	Tractor mt drop salt spreader	2106425400800	5410 Whittier, salt spreading efficiency
40	1	\$ 5,400	\$ 5,400	Tractor mt drop salt spreader	2106425400900	5410 McGovern, salt spreading efficiency
41	1	\$ 7,500	\$ 7,500	Small camera head for ex locator	2106425406700	5410 evaluating pipe conditions, smaller pipes
42	1	\$ 7,000	\$ 7,000	Table saw	2106425406800	5410 Replaces existing, older install safety
43	1	\$ 600	\$ 600	Gas cement mixer	2106425403200	5410 Eliminates rentals/ post installations
44	1	\$ 3,000	\$ 3,000	Co2 duct and equipment lift	2106425403200	5410 Used to lift equip/duct work
45	1	\$ 13,900	\$ 13,900	Pipe goover/cutter	2106425403200	5410 Replacing existing, bought used 4 yrs ago
46	1	\$ 2,500	\$ 2,500	Ladder rack for elect truck	2106425403200	5410 Save times when doing elect work
47	1	\$ 4,100	\$ 4,100	SCH 40 pipe reamer	2106425403200	5410 Pipe fabrication, installation
48	1	\$ 850	\$ 850	Wire puller	2106425406700	5410 Electrician pulling wire through londer runs
49	3	\$ 1,000	\$ 3,000	Push mower, replacements	2106425403200	5410 Cutting pipe in field
50	2	\$ 2,200	\$ 4,400	Snow Blower replacements	2106425409800	5410 wood chip playground, elim retails
51	1	\$ 5,500	\$ 5,500	Rear tine tiller	2106425403200	5810 Replace existing, reworking pg wood chips
52	1	\$ 20,000	\$ 20,000	bldgs	2106425409800	5810 District during year.
53	1	\$ 376,000	\$ 376,000	Professional Services	2106425309800	3190 See attached listing by building
54	1	\$ 6,807,095	\$ 6,807,095	Maintenance and Repair	2106425309800	5220 See attached listing by building
55	1	\$ 2,434,180	\$ 2,434,180	Site Improvements	2106425309800	5300 See attached listing by building
56	1	\$ 60,000	\$ 60,000	Professional Serv. (CIP Proj)	4206525309800	3190 Fund 42, CIP Plan
57	1	\$ 3,405,000	\$ 3,405,000	Construction. (CIP Proj)	4206525309800	5210 Fund 42, CIP Plan
58	1	\$ -	\$ (3,465,000)	F&E (CIP Proj)	4206525309800	5410 Fund 42, CIP Plan
59			\$ 10,241,065	Cost Center 064-Operational Sv		
60						
61	30	\$75	\$2,250	Plastic Folding Tables	2106725203400	5450 Additional tables for performances District-wide
62	5	\$3,000	\$15,000	Screenflex Room Dividers	2106725203400	5850 Replacement room dividers that are used in classrooms and for art displays
63	3	\$400	\$1,200	Cart for Folding Tables	2106725203400	5410 Carts for 30 new tables for performances District-wide
64	1	790,852	\$ 790,852	Building Allocations	2106725203400	5810 Will be allocated to the buildings in the line item budget

FY27 CAPITAL OUTLAY REQUESTS

By Cost Center

Line	Quantity	Price	Total	Item	Account Number	Account Number	Purpose
65	2	129,138	\$258,276	West Central Tax Sharing Agreement	2106749009800	6910	West Central Agreement Tax Sharing Agreement
66	2	205,877	\$411,753	Lennox Tax Sharing Agreement	2106749009800	6910	Lennox Tax Sharing Agreement
67	2	333,881	\$667,762	Harrisburg Tax Sharing Agree.	2106749009800	6910	Harrisburg Tax Sharing Agreement
68	1	15,000	\$15,000	Dues & Fees on COF Certificates	2106725203400	6400	Fees charged on COF Certificates
69	1	7,230,000	\$7,230,000	Principal Payment/Debt Service	2106751003400	6100	Capital Outlay Certificates Principal
70	1	1,647,268	\$1,647,268	Interest Payment/Debt Service	2106751003400	6100	Capital Outlay Certificates Interest
71	1	77,274	\$77,274	Digital Radio Repeaters	2106726293400	5810	Final Phase of 3-year plan to update all radios to digital
72			\$ 11,116,635	Cost Center 067-Finance Ofc			
73							
74	2,800	\$ 97	\$ 270,410	Apple iPads (financed year 2 of 4) Total unit price is \$386.30	2107111116000	5870	Replacements for end-of-life ES iPads
75	1,810	\$ 352	\$ 637,120	ES Chromebooks	2107111116000	5870	Replacements for incoming 2nd graders
76	2,080	\$ 395	\$ 821,600	MS Chromebooks	2107111216000	5870	Replacements for incoming 6th graders
77	1,930	\$ 405	\$ 781,650	HS Chromebooks	2107111316000	5870	Replacements for incoming 9th graders
78	1,300	\$ 14	\$ 18,200	MAP Testing Headphones	2107111116000	5870	Replacement headphones - To be compatible with existing devices
79	540	\$ 880	\$ 475,200	Lenovo Desktops for Staff	2107126606000	5870	Replacements for end-of-life staff desktops
80	18	\$ 1,500	\$ 27,000	Dell Desktops for CTE Flight Lab	2107111316000	5870	Replacements for end-of-life Flight Lab desktops
81	400	\$ 1,200	\$ 480,000	HP Laptops for Staff	2107126606000	5870	Replacements for end-of-life laptops
82	50	\$ 1,429	\$ 71,450	Apple Macbooks	2107126606000	5870	Replacements for end-of-life Macbooks
83	50	\$ 143	\$ 7,150	Pluggable Docking Stations	2107126606000	5870	Replacement docking stations
84	200	\$ 165	\$ 33,000	HP e22 Monitors	2107126606000	5870	Replacement monitors for old HP 202s
85	5	\$ 2,640	\$ 13,200	Viewsonic ViewBoards	2107126606000	5870	Replacement for non-warranty covered ViewBoard damages
86	5	\$ 1,980	\$ 9,900	Audio Enhancement Systems	2107126606000	5870	Replacement for non-warranty covered Audio Enhancement system damage
87	1	\$ 60,000	\$ 60,000	Fiber Optic Cable	2107126606000	5870	Replacement for degraded fiber optic cable at WHS
88	1	\$ 6,400	\$ 6,400	Ekahau Sidekick	2107126606000	5410	Network Testing Equipment
89			\$ 3,712,280	Cost Center 071-ITS			
90							
91	6	\$ 1,000	\$ 6,000	Replace Lab Equipment	2111411313700	5810	
92	12	\$ 500	\$ 6,000	Replace Furniture	2111411315450	3700	
93			\$ 12,000	Cost Center 114-CTE Academy			
94							
95	1	\$ 155	\$ 155	Artino 1/8 German Bow	2112511213400	5410	Adds additional bows for orchestra at BRMS
96	1	\$ 155	\$ 155	Artino 1/4 German Bow	2112511213400	5410	Adds additional bows for orchestra at BRMS
97	1	\$ 4,725	\$ 4,725	Adams BK2201C Chime	2112511213400	5810	Replacement for broken instrument at EMS
98	4	\$ 2,000	\$ 8,000	Color guard uniforms	2112569383400	5810	Replaces color guards uniforms on rotation at each HS
99	3	\$ 2,000	\$ 6,000	Show choir uniforms	2112569423400	5810	Replaces show choir uniforms on rotation at JHS, RHS, and WHS
100	1	\$ 2,500	\$ 2,500	Yamaha YCL-681 E-flat Clarinet w/ case	2112511313400	5410	New instrument for JHS to address enrollment growth
101	2	\$ 4,300	\$ 8,600	Yamaha YTS-480S Tenor Saxophone w/ case	2112511313400	5410	New instrument for JHS and WHS to address enrollment growth
102	2	\$ 3,400	\$ 6,800	Xeno 833SIIRS Silver Trumpet	2112511313400	5410	New instrument for JHS to address enrollment growth
103	1	\$ 3,200	\$ 3,200	4/4 Mezzo-Forte Evo Line Carbon Fiber Cello	2112511313400	5410	New instrument for JHS to address enrollment growth
104	2	\$ 650	\$ 1,300	Pearl CBS40C Concert Bass Drum Stand	2112511113400	5810	Replacement for broken equipment at LBA and TR
105	1	\$ 750	\$ 750	Jazz choir uniforms	2112569423400	5810	Replaces jazz choir uniformat on rotation at LHS
106	1	\$ 1,050	\$ 1,050	4/4 Eastman VC95 cello w/ bow and case	2112511313400	5810	Replaces instrument at LHS
107	1	\$ 500	\$ 500	16" Eastman VA305 viola w/ bow and case	2112511313400	5410	New instrument for LHS to address enrollment growth
108	2	\$ 1,500	\$ 3,000	4/4 Eastman VL305 violin w/ bow and case	2112511313400	5410	New instrument for LHS to address enrollment growth
109	1	\$ 5,360	\$ 5,360	Shires TBQ36 Q Series bass trombone w/ case	2112511313400	5410	New instrument for LHS to address enrollment growth
110	1	\$ 11,400	\$ 11,400	186-4U 4/4 BBb Miraphone tuba w/ case	2112511313400	5410	New instrument for LHS to address enrollment growth
111	2	\$ 3,500	\$ 7,000	Yamaha YBH 301MS Silver marching baritone w/ case	2112511313400	5410	New instrument for LHS and RHS to address enrollment growth
112	1	\$ 4,000	\$ 4,000	Yamaha YEP 202M Siliver marching euphonium w/ case	2112511313400	5410	New instrument for LHS to address enrollment growth
113	3	\$ 3,200	\$ 9,600	Yamaha YAS480 alto saxophone w/ case	2112511313400	5410	New instrument for LHS and WHS to address enrollment growth

FY27 CAPITAL OUTLAY REQUESTS

By Cost Center

Line	Quantity	Price	Total	Item	Account Number	Purpose
114	1	\$ 3,000	\$ 3,000	Yamaha YCL-22li bass clarinet w/ case	2112511313400	5410 New instrument for LHS to address enrollment growth
115	1	\$ 970	\$ 970	Yamaha YPC-32 piccolo w/ case	2112511313400	5810 Replacement for broken instrument for LHS
116	2	\$ 1,600	\$ 3,200	Jupiter JTR700 trumpet w/ case	2112511313400	5410 New instrument for LHS to address enrollment growth
117	3	\$ 1,200	\$ 3,600	Buffet Crampon E-11 clarinet w/ case	2112511313400	5410 New instrument for LHS and WHS to address enrollment growth
118	1	\$ 3,000	\$ 3,000	Yamaha YCL-22li bass clarinet w/ case	2112511213400	5810 Replacement for broken instrument for GMMS
119	2	\$ 3,682	\$ 7,364	Yamaha YTS-26 tenor saxophone w/ case Ludwig LE788 All Terrain Bass Drum Stand	2112511213400	5410 New instrument for GMMS and MMS to address enrollment growth
120	1	\$ 730	\$ 730	Stand	2112511213400	5810 Replacement for broken equipment at GMMS
121	1	\$ 4,100	\$ 4,100	Yamaha YOB-241 oboe w/ case	2112511213400	5810 Replacement for broken instrument at MMS
122	1	\$ 160,000	\$ 160,000	Marching band uniforms Wenger 093C202 Move & Store Large Music Stand Cart	2112569263400	5810 Replaces marching band uniforms on rotation for RHS
123	2	\$ 700	\$ 1,400	Music Stand Cart	2112511313400	5410 New instrument for RHS to address enrollment growth
124	1	\$ 2,600	\$ 2,600	Yamaha YMP204S mellophone w/ case	2112511313400	5410 New instrument for RHS to address enrollment growth
125	2	\$ 3,400	\$ 6,800	Yamaha YEP-321 euphonium w/ case	2112511313400	5410 New instrument for RHS & WHS to address enrollment growth
126	1	\$ 6,200	\$ 6,200	Yamaha YHR-672N french horn w/ case	2112511313400	5410 New instrument for RHS to address enrollment growth
127	1	\$ 3,600	\$ 3,600	Yamaha YTR-6335S alto saxophone w/ case	2112511313400	5410 New instrument for RHS to address enrollment growth
128	1	\$ 2,900	\$ 2,900	Yamaha YTR-6810S piccolo trumpet w/ case	2112511313400	5410 New instrument for RHS to address enrollment growth
129	1	\$ 1,800	\$ 1,800	Yamaha YTR-2330 trumpet w/ case	2112511313400	5410 New instrument for RHS to address enrollment growth
130	1	\$ 3,000	\$ 3,000	Yamaha YSL-640 med-large bore trombone with F-attachment w/ case	2112511313400	5410 New instrument for RHS to address enrollment growth
131	1	\$ 2,700	\$ 2,700	Yamaha YSL-448 G trombone with F-attachment w/ case	2112511313400	5410 New instrument for RHS to address enrollment growth
132	1	\$ 229	\$ 229	Black Swamp 10" Synthetic Head Double Row Tambourine - TC1S	2112511213400	5810 Replacement for broken equipment at WMS
133	1	\$ 3,300	\$ 3,300	Yamaha 4-valve YEP-321 euphonium	2112511213400	5410 New instrument for WMS to address enrollment growth
134	5	\$ 300	\$ 1,500	Gemeinhardt 2SP Flute w/ case	2112511113400	5410 New instrument to meet district elementary growth
135	4	\$ 350	\$ 1,400	Jupiter JCL700NA Clarinet w/ case	2112511113400	5410 New instrument to meet district elementary growth
136	12	\$ 1,200	\$ 14,400	Yamaha YAS-26 Alto saxophone w/ case	2112511113400	5410 New instrument to meet district elementary growth
137	6	\$ 550	\$ 3,300	Bach TR302 Trumpet w/ case	2112511113400	5410 New instrument to meet district elementary growth
138	12	\$ 600	\$ 7,200	Yamaha YSL-354 Trombone w/ case	2112511113400	5410 New instrument to meet district elementary growth
139	2	\$ 1,600	\$ 3,200	Yamaha YEP-201Baritone w/ case	2112511113400	5410 New instrument to meet district elementary growth
140	5	\$ 2,850	\$ 14,250	Yamaha YBB-105 BBb 3/4 tuba w/ case	2112511113400	5410 New instrument to meet district elementary growth
141	3	\$ 400	\$ 1,200	Eastman VL100 1/2 violin w/ case and bow	2112511113400	5410 New instrument to meet district elementary growth
142	3	\$ 400	\$ 1,200	Eastman VL100 3/4 violin w/ case and bow	2112511113400	5410 New instrument to meet district elementary growth
143	3	\$ 400	\$ 1,200	Eastman VL1004/4 violin w/ case and bow	2112511113400	5410 New instrument to meet district elementary growth
144	2	\$ 490	\$ 980	Eastman VA100 12" viola w/ case and bow	2112511113400	5410 New instrument to meet district elementary growth
145	2	\$ 490	\$ 980	Eastman VA100 13" viola w/ case and bow	2112511113400	5410 New instrument to meet district elementary growth
146	2	\$ 1,050	\$ 2,100	Eastman VC100 1/4 cello w/ case and bow	2112511113400	5410 New instrument to meet district elementary growth
147	2	\$ 1,050	\$ 2,100	Eastman VC100 1/2 cello w/ case and bow	2112511113400	5410 New instrument to meet district elementary growth
148	3	\$ 2,200	\$ 6,600	Eastman VB95 1/8 bass w/ case and French bow	2112511113400	5410 New instrument to meet district elementary growth
149	1	\$ 2,200	\$ 2,200	Eastman VB95 1/4 bass w/ case and French bow	2112511113400	5410 New instrument to meet district elementary growth
150	1	\$ 2,200	\$ 2,200	Eastman VB95 1/2 bass w/ case and French bow	2112511113400	5410 New instrument to meet district elementary growth
151	0	\$ -	\$ -		0	0

FY27 CAPITAL OUTLAY REQUESTS

By Cost Center

Line	Quantity	Price	Total	Item	Account Number	Purpose
152			\$ 370,598	Cost Center 125-Fine Arts		
153						
154	0	\$0	\$96,700	HS Boys Uniform Rotation	2113161993400	5810 5 Year Uniform Rotation
155	0	\$0	\$96,700	HS Girls Uniform Rotation	2113162993400	5810 5 Year Uniform Rotation
156	0	\$0	\$60,100	MS Boys Uniform Rotation	2113161993400	5810 5 Year Uniform Rotation
157	0	\$0	\$60,100	MS Girls Uniform Rotation	2113162993400	5810 5 Year Uniform Rotation
158	0	\$0	\$19,200	MS Football Helmets	2113161993400	5810 Replace Helmets
159	0	\$0	\$9,000	MS Football Shoulder Pads	2113161993400	5810 Replace Shoulder Pads
160	0	\$0	\$34,000	HS Football Helmets	2113161993400	5810 Replace Helmets
161	0	\$0	\$10,000	HS Football Shoulder Pads	2113161993400	5810 Replace Shoulder Pads
162	0	\$0	\$5,080	Road Cases for Podium	2113161993400	5810 At the request of SFSD Purchasing, road cases to easily move podium
163	0	\$0	\$5,080	Road Cases for Podium	2113162993400	5810 awards stand from school to school, while keeping it safe
164	0	0	11000	Hurdles for High School and Middle Scho	2113161993400	5810 Investing in new hurdles will replace aging equipment and replenish the
165	0	0	11000	Hurdles for High School and Middle Scho	2113162993400	5810 current inventory. These hurdles will provide the necessary reliability and standardization required for hosting the many meets in the spring.
166			\$417,960	Cost Center 131-Athletics		
167						
168				Cost Center 543-Transportation		
169						
170	8	\$1,500	\$12,000	Audiometers	2154721303400	5800 Replaces outdated hearing screen equipment
171	5	\$ 1,581	\$ 7,905	AED's	2154721303400	5800 Replaces outdated AEDs in schools
172			\$19,905	Cost Center 547-Health Svc		
173						
174			\$ 25,890,443	Total Capital Outlay Requests		

PROPOSED ENTERPRISE FUNDS
SUMMARY

FY27 PROPOSED BUDGET

SELF-SUPPORTED FUNDS

REVENUES

Source	Reprographics Fund	Community Education Fund	House Construction Fund	Food Service Fund	Capital Projects Fund	Insurance Trust Fund	Proof Total
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	38,565	-	-	38,565
Federal Revenue	-	-	-	10,994,934	-	-	10,994,934
Other Local Sources	725,000	12,403,515	255,000	6,636,543	4,385,000	53,972,658	78,377,716
Tuition and Fees	-	5,330,961	-	-	-	-	5,330,961
Total Revenue	\$ 725,000	\$ 17,734,476	\$ 255,000	\$ 17,670,042	\$ 4,385,000	\$ 53,972,658	\$ 94,742,176
Cash from Fund Balance	-	-	-	9,177	-	392,000	401,177
Transfers In	-	-	-	-	-	-	-
Total Revenue, Transfers & Cash	\$ 725,000	\$ 17,734,476	\$ 255,000	\$ 17,679,219	\$ 4,385,000	\$ 54,364,658	\$ 95,143,353

EXPENDITURES

Expenditure	Reprographics Fund	Community Education Fund	House Construction Fund	Food Service Fund	Capital Projects Funds	Insurance Trust Fund	Proof Total
Salaries	\$ 230,158	\$ 5,649,924	\$ 28,075	\$ 6,033,311	\$ -	\$ -	\$ 11,941,468
Benefits	42,623	1,455,583	17,918	2,066,425	-	-	3,582,549
Purchased Services	472,264	9,389,616	16,792	719,671	-	49,937,040	60,535,383
Supplies and Materials	54,955	695,567	225,000	8,342,419	-	-	9,317,941
Dues and Fees	-	87,854	-	70,400	-	4,427,618	4,585,872
Capital Acquisition	-	-	-	2,332,006	3,465,000	-	5,797,006
Total Expenditures	\$ 800,000	\$ 17,278,544	\$ 287,785	\$ 19,564,232	\$ 3,465,000	\$ 54,364,658	\$ 95,760,219
Non-Cash Depreciation Expense	-	11,300	-	446,993	-	-	458,293
Cash for Equipment	-	-	-	2,332,006	-	-	2,332,006
Total Expenditures & Depreciation	\$ 800,000	\$ 17,289,844	\$ 287,785	\$ 17,679,219	\$ 3,465,000	\$ 54,364,658	\$ 93,886,506
Revenues Over Expenditures	\$ (75,000)	\$ 444,632	\$ (32,785)	\$ -	\$ 920,000	\$ -	\$ 1,256,847

FY27 PROPOSED BUDGET

ENTERPRISE FUNDS

Reprographics Center

BUDGET DATA	FTE FY26	FTE FY27	Budget FY26	Budget FY27	Increase/ (Decrease) from Prior Year
Administrative Staff	0.50	\$ 0.50	\$ 82,167	\$ 83,090	\$ 923
Teachers					-
Specialists	1.00	1.00	65,918	67,568	1,650
Employment Contract Staff					-
Executive Assistants					-
Clerical Staff					-
Education Assistants					-
Custodial/Maintenance Staff					-
Substitute Teachers					-
Teacher Extra Pay (Point System)					-
Teacher Other Hourly					-
Classified Other Hourly				66,500	66,500
Other Temporary Pay			10,000	13,000	3,000
Overtime					-
Benefits			34,837	42,623	7,786
Purchased Services			414,750	472,264	57,514
Supplies & Materials			55,000	54,955	(45)
Dues & Fees					-
Total	1.50	1.50	\$ 662,672	\$ 800,000	\$ 137,328
Capital Equipment	-	-	-		-
Total Expenditures	1.50	1.50	\$ 662,672	\$ 800,000	\$ 137,328
Revenues	-	-	662,673	725,000	62,327
Revenues over Expenditures	1.50	1.50	\$ 1	\$ (75,000)	\$ (75,001)

Carpentry House

BUDGET DATA	FTE FY26	FTE FY27	Budget FY26	Budget FY27	Increase/ (Decrease) from Prior Year
Teacher Other Hourly			\$ 4,500	\$ 3,000	-1500
Education Assistant	1.00	0.88	29,500	25,075	-4425
Benefits			18,847	17,918	-929
Supplies and Materials			225,000	225,000	\$ -
Purchased Services			16,792	16,792	-
Total Expenditures	1.00	0.88	294,639	287,785	(6,854)
Revenue from Sale of House			298,000	255,000	(43,000)
Revenue over Expenditures	1.00		3,361	(32,785)	\$ (36,146)

FY27 PROPOSED BUDGET

ENTERPRISE FUNDS

ComEd Fund/CLC/Foundation

BUDGET DATA	FTE FY26	FTE FY27	Budget FY26	Budget FY27	Increase/ (Decrease) from Prior Year
Administrative Staff	1.50	1.40	\$ 212,066	\$ 156,953	(55,113)
Teachers	29.00	29.50	1,714,400	\$ 1,792,420	78,020
Specialists	13.95	10.00	679,323	\$ 633,730	(45,593)
Employment Contract Staff	9.00	9.00	838,147	\$ 821,647	(16,500)
Executive Assistants	-	-	-	\$ -	-
Clerical Staff	4.10	3.85	152,073	\$ 166,440	14,367
Education Assistants	40.40	40.40	1,168,687	\$ 1,202,245	33,558
Custodial/Maintenance Staff	-	-	-	\$ -	-
Substitute Teachers			57,701	\$ 57,650	(51)
Teacher Extra Pay (Point System)				\$ -	-
Teacher Other Hourly			80,100	\$ 79,242	(858)
Classified Other Hourly		1.50	79,440	100,638	21,198
Other Temporary Pay		9.50	770,144	634,329	(135,815)
Overtime			2,762	4,630	1,868
Benefits			1,457,577	1,455,583	(1,994)
Purchased Services			9,506,641	9,389,616	(117,025)
Supplies & Materials			670,960	695,567	24,607
Equipment					
Dues & Fees			73,643	14,211	(59,432)
Total Before Depreciation	97.95	105.15	\$ 17,463,664	\$ 17,204,901	\$ (258,763)
Depreciation	-	-	11,300	11,300	-
Total Expenditures & Depreciation	97.95	105.15	17,474,964	17,216,201	(258,763)
Revenues	-	-	16,116,077	17,726,876	1,610,799
Cash from Fund Balance	-	-			-
Revenue over Expenditures	97.95	105.15	\$ (1,358,887)	\$ 510,675	\$ 1,869,562

Total Enterprise Funds	100.45	107.53	\$ 18,432,275	\$ 18,303,986	\$ (128,289)
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FY27 PROPOSED BUDGET

**CLC/COMMUNITY EDUCATION/PRE-K/LEARNING ADVENTURES/EDUCATION FOUNDATION
ENTERPRISE FUNDS**

REVENUES

Source	CLC Middle	CLC Elementary	Community Outreach	Adult Education	Driver's Education	High School Classes	ComEd Indirect Costs	Pre-K Blended	Pre-K Duration	Learning Adventures Preschool	Education Foundation	Total
State Revenue												\$ -
Federal Revenue												-
Other Local Sources	\$ 583,933	\$ 11,819,582	-									12,403,515
Tuition and Fees				\$ 175,000	\$ 230,000	\$ 31,000		\$ 3,127,802	\$ 1,484,559	\$ 282,600	\$ -	5,330,961
Total Revenue	\$ 583,933	\$ 11,819,582	\$ -	\$ 175,000	\$ 230,000	\$ 31,000	\$ -	\$ 3,127,802	\$ 1,484,559	\$ 282,600	\$ -	\$ 17,734,476
Cash from Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue & Cash	\$ 583,933	\$ 11,819,582	\$ -	\$ 175,000	\$ 230,000	\$ 31,000	\$ -	\$ 3,127,802	\$ 1,484,559	\$ 282,600	\$ -	\$ 17,734,476

EXPENDITURES

Expenditure	CLC Middle	CLC Elementary	Community Outreach	Adult Education	Driver's Education	High School Classes	ComEd Indirect Costs	Pre-K Blended	Pre-K Duration	Learning Adventures Preschool	Education Foundation	Total
Salaries	\$ 117,287	\$ 1,411,256		\$ 87,421	\$ 165,021	\$ 89,000	\$ 90,218	\$ 2,304,224	\$ 1,087,186	\$ 199,924	\$ 98,387	\$ 5,649,924
Benefits	12,970	317,130		19,859	25,887	10,937	25,066	651,235	307,075	56,890	28,534	1,455,583
Purchased Services	351,404	8,631,819	-	177,750	25,000	1,000	-	141,792	58,851	-	2,000	9,389,616
Supplies and Materials	58,332	527,935	-	14,500	19,000	2,000	5,500	29,800	-	21,200	5,000	683,267
Dues and Fees	5,040	58,453	-	10,000	11,500		250	1,611			1,000	87,854
Capital Acquisition												-
Debt Services												-
Total Expenditures Before Depreciation	\$ 545,033	\$ 10,946,593	\$ -	\$ 309,530	\$ 246,408	\$ 102,937	\$ 121,034	\$ 3,128,662	\$ 1,453,112	\$ 278,014	\$ 134,921	\$ 17,266,244
Depreciation	-		-	-	11,000		300	-	12,300		-	23,600
Total Expenditures & Depreciation	\$ 545,033	\$ 10,946,593	\$ -	\$ 309,530	\$ 257,408	\$ 102,937	\$ 121,334	\$ 3,128,662	\$ 1,465,412	\$ 278,014	\$ 134,921	\$ 17,289,844
Revenue Over Expenditures	\$ 38,900	\$ 872,989	\$ -	\$ (134,530)	\$ (27,408)	\$ (71,937)	\$ (121,334)	\$ (860)	\$ 19,147	\$ 4,586	\$ (134,921)	\$ 444,632

Committee Report for the Board
McKinney-Vento Homeless Education Board
Gail L. Swenson

The SFSD McKinney-Vento Board met March 11, 2026, at IPC.

Highlights of the meeting:

- Congress passed the final FY26 Appropriations bill for early care, education, housing and homeless programs. McKinney-Vento received continued funding, along with the guardrails of knowing the funding will be released on time. Amount is unknown at the meeting time.
- As of February 2026, 1,103 children have been identified as qualifying for McKinney-Vento services. 838 were enrolled in the SFSD.
- Total expenditures of the \$150,000 grant through February:
 - \$10,291.30 for supplies for students including school supplies, hygiene supplies, winter clothing and food vouchers
 - \$6,070.86 for clerical salary and benefits
 - \$10,929.93 for professional training, NAEHCY
 - \$62,916.16 for transportation, including SBI (43 unduplicated students,) bus passes, van gas and repair, gas cards – spending about \$1,100 a week
- Those expenditures represent 60% of the total grant, or \$90,208.25
- Pending expenditures of \$11,955.82 to include more student hygiene supplies (\$5,839.82), clothing gift cards, (Plato's Closet, Kid to Kid, Once Upon a Child all \$1,000), Walmart gift cards (50 for \$2,500) gift cards for shoes (\$616)
- The Point in Time Count had just been announced in the city and the number were lower than the agencies reported they are currently seeing. (605 without homes, 522 in shelters and 43 unsheltered.)
- Darlene Hillmer, Asst. Program Director for the Shelter for Family Safety, complimented the work the schools do to get their children welcomed and enrolled into our schools. She was especially grateful to the Special Education staff and their interactions with children on IEPs.

Our next meeting is May 6, 2026.