

West Central School District No. 49-7

2020-2021 Budget

Adopted September 14, 2020

West Central School District No. 49-7
2020-2021 Adopted Budget
Means of Finance

	General Fund	Capital Outlay Fund	Special Education Fund	Bond Redemption Fund	Food Service Fund	Community Activities Fund	Total All Funds	Percent of Total
Local								
Taxes	\$3,294,145	\$2,087,237	\$1,217,657	\$744,000			\$7,343,039	42.2%
Transportation Fees	\$10,000						\$10,000	0.1%
Investment Earnings	\$15,000	\$15,000	\$15,000	\$2,500	\$2,000		\$49,500	0.3%
Food Service Fees					\$530,300		\$530,300	3.0%
Cocurricular Fees	\$99,600						\$99,600	0.6%
Other Local Sources	\$43,220	\$166,975	\$27,000			\$68,500	\$305,695	1.8%
Total Local Sources	\$3,461,965	\$2,269,212	\$1,259,657	\$746,500	\$532,300	\$68,500	\$8,338,134	47.9%
Intermediate								
County Apportionment	\$40,000						\$40,000	0.2%
Total Intermediate	\$40,000	\$0	\$0	\$0	\$0	\$0	\$40,000	0.2%
State								
State Aid	\$5,470,579		\$691,693				\$6,162,272	35.4%
Apportionment	\$110,000						\$110,000	0.6%
Bank Franchise	\$160,000						\$160,000	0.9%
Other	\$216,500						\$216,500	1.2%
Food Service Assistance					\$2,500		\$2,500	0.0%
Total State	\$5,957,079	\$0	\$691,693	\$0	\$2,500	\$0	\$6,651,272	38.2%
Federal								
Grants	\$321,510	\$88,267	\$312,763	\$2,000			\$724,540	4.2%
Food Service Assistance					\$250,000		\$250,000	1.4%
Total Federal	\$321,510	\$88,267	\$312,763	\$2,000	\$250,000	\$0	\$974,540	5.6%
Transfers In	\$350,000						\$350,000	2.0%
Total Sources	\$10,130,554	\$2,357,479	\$2,264,113	\$748,500	\$784,800	\$68,500	\$16,353,946	
Use of Funds On Hand	\$844,608	\$0	\$58,259	\$0	\$111,148	\$34,917	\$1,048,932	6.0%
Total Means of Finance	\$10,975,162	\$2,357,479	\$2,322,372	\$748,500	\$895,948	\$103,417	\$17,402,878	100.0%

West Central School District No. 49-7

2020-2021 Adopted Budget

Expenditures

	General Fund	Capital Outlay Fund	Special Education Fund	Bond Redemption Fund	Food Service Fund	Community Activities Fund	Total All Funds	Percent of Total
Instruction								
Elementary	\$2,285,031	\$79,500					\$2,364,531	13.7%
Middle School	\$1,142,554	\$39,250					\$1,181,804	6.8%
High School	\$1,569,801	\$8,750					\$1,578,551	9.1%
Gifted & Talented							\$0	0.0%
Mild to Moderate Disabilities			\$881,429				\$881,429	5.1%
Severe Disabilities			\$239,345				\$239,345	1.4%
Day Programs			\$358,277				\$358,277	2.1%
Residential Programs			\$34,920				\$34,920	0.2%
Early Childhood			\$127,165				\$127,165	0.7%
English Language Learners	\$20,500						\$20,500	0.1%
Disadvantaged Children (Title I)	\$333,387						\$333,387	1.9%
Alternative	\$192,397						\$192,397	1.1%
Total Instruction	\$5,543,670	\$127,500	\$1,641,136	\$0	\$0	\$0	\$7,312,306	42.4%
Support Services								
Drug & Alcohol	\$5,150						\$5,150	0.0%
Counseling	\$255,039						\$255,039	1.5%
Nurse	\$105,839		\$35,000				\$140,839	0.8%
Psychological			\$87,348				\$87,348	0.5%
Speech Therapy			\$239,924				\$239,924	1.4%
Physical Therapy			\$42,750				\$42,750	0.2%
Occupational Therapy			\$73,000				\$73,000	0.4%
Curriculum Director	\$99,985						\$99,985	0.6%
Curriculum Development	\$70,548						\$70,548	0.4%
Instructional Staff Training	\$76,710		\$6,115				\$82,825	0.5%
Library	\$171,547	\$6,500					\$178,047	1.0%
Technology	\$285,280	\$126,000					\$411,280	2.4%
Election	\$3,000						\$3,000	0.0%
Legal	\$15,000						\$15,000	0.1%
Audit	\$12,000						\$12,000	0.1%
Board of Education	\$63,479						\$63,479	0.4%
Superintendent	\$199,901						\$199,901	1.2%
Staff Relations	\$3,000						\$3,000	0.0%

West Central School District No. 49-7
2020-2021 Adopted Budget
Expenditures

	General Fund	Capital Outlay Fund	Special Education Fund	Bond Redemption Fund	Food Service Fund	Community Activities Fund	Total All Funds	Percent of Total
Principals	\$658,798						\$658,798	3.8%
Other School Administration	\$103,339						\$103,339	0.6%
Extended Learning	\$6,819						\$6,819	0.0%
Medicaid Administration	\$1,800						\$1,800	0.0%
Fiscal	\$293,239						\$293,239	1.7%
Facilities Acquisition & Construction		\$292,500					\$292,500	1.7%
Custodial	\$1,107,690	\$15,000					\$1,122,690	6.5%
Grounds Maintenance	\$60,561	\$5,000					\$65,561	0.4%
Equipment Maintenance	\$27,500						\$27,500	0.2%
Security	\$12,557	\$15,000					\$27,557	0.2%
Building Maintenance	\$327,758	\$2,500					\$330,258	1.9%
Transportation	\$487,111	\$117,500					\$604,611	3.5%
Food Service					\$895,948		\$895,948	5.2%
Public Information	\$13,750						\$13,750	0.1%
Recruitment & Placement	\$3,100						\$3,100	0.0%
Special Education Administration			\$123,964				\$123,964	0.7%
Special Education Transportation			\$73,135				\$73,135	0.4%
Total Support Services	\$4,470,500	\$580,000	\$681,236	\$0	\$895,948	\$0	\$6,627,684	38.4%
Cocurricular								
Male Cocurricular	\$94,502	\$9,500					\$104,002	0.6%
Female Cocurricular	\$93,223						\$93,223	0.5%
Combined Cocurricular	\$232,943	\$246,750					\$479,693	2.8%
Cocurricular Transportation	\$34,390						\$34,390	0.2%
Total Cocurricular	\$455,058	\$256,250	\$0	\$0	\$0	\$0	\$711,308	4.1%
Community Services						\$103,417	\$103,417	0.6%
Unemployment	\$40,000						\$40,000	0.2%
Early Retirement	\$465,934						\$465,934	2.7%
Debt Service		\$915,000		\$727,743			\$1,642,743	9.5%
Transfer Out		\$350,000					\$350,000	2.0%
Total Expenditures	\$10,975,162	\$2,228,750	\$2,322,372	\$727,743	\$895,948	\$103,417	\$17,253,392	100.0%

General Fund - Elementary Instruction 10-1111

This function accounts for the direct costs to educate children in junior kindergarten through fifth grade at the Hartford and Humboldt Elementary schools.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$1,699,475	\$1,628,913	\$1,554,840	\$1,505,362	\$1,530,130
112	Instructional Aides	\$37,472	\$21,176	\$5,204	\$0	\$0
113	Administrative	\$0	\$0	\$0	\$0	\$0
114	Classified	\$0	\$0	\$8,631	\$16,838	\$18,107
119	Other Compensation	\$44,510	\$3,575	\$2,560	\$4,987	\$4,589
120	Substitutes	\$41,360	\$28,600	\$41,239	\$30,585	\$25,711
121	LT Substitutes	\$0	\$4,000	\$0	\$36,503	\$5,870
140	Compensated Absences	\$1,870	\$3,575	\$2,475	\$1,180	\$1,210
Total Salaries		\$1,824,687	\$1,689,839	\$1,614,950	\$1,595,456	\$1,585,616
Benefits						
210	Social Security	\$139,589	\$129,273	\$118,289	\$115,574	\$115,743
220	SD Retirement System	\$106,887	\$99,220	\$94,441	\$91,732	\$93,221
230	Health, Dental & Life Insurance	\$125,268	\$136,740	\$124,425	\$147,334	\$148,385
240	Workers Comp Insurance	\$4,000	\$4,697	\$6,979	\$11,983	\$8,699
Total Benefits		\$375,744	\$369,930	\$344,134	\$366,623	\$366,049
Purchased Services						
313	Education Cooperatives	\$0	\$0	\$0	\$0	\$0
315	Registration Fees	\$0	\$0	\$0	\$0	\$0
319	Professional and Technical	\$0	\$0	\$2,800	\$438	\$0
319	PDC Services	\$0	\$0	\$0	\$7,276	\$37,753
334	Travel	\$0	\$0	\$0	\$338	\$5
334-007	Interdistrict Travel	\$0	\$0	\$0	\$0	\$0
360	Printing	\$10,000	\$6,000	\$4,698	\$4,043	\$3,491
Total Purchased Services		\$10,000	\$6,000	\$7,498	\$12,094	\$41,249
Consumable Supplies						
411	General Consumable	\$32,100	\$35,100	\$25,714	\$24,429	\$19,207
411-043/044	Student Incentive Supplies	\$15,000	\$0	\$0	\$0	\$0
412	Technology	\$7,500	\$8,500	\$8,396	\$8,868	\$11,452
421	Textbooks	\$3,500	\$3,500	\$1,028	\$2,285	\$5,719
422	Instructional Software	\$7,500	\$7,500	\$8,810	\$9,049	\$8,305
424	Workbooks & Subscriptions	\$7,000	\$4,000	\$3,211	\$18,338	\$12,168
479	Other Non-consumable	\$2,000	\$2,000	\$1,412	\$559	\$2,361
Total Supplies		\$74,600	\$60,600	\$48,571	\$63,528	\$59,211
Other						
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$2,285,031	\$2,126,369	\$2,015,151	\$2,037,702	\$2,052,126
Change from Prior Year Budget		\$ 158,662	Student Enrollment	621		
		7%	Cost/Student	\$ 3,680		
Change from Prior Year Actual		\$ 269,880				
		13%				

General Fund - Middle School Instruction 10-1121

This function accounts for the direct costs to educate children in sixth through eighth grade at the middle school located in Hartford.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$848,061	\$835,355	\$835,475	\$829,991	\$845,085
112	Instructional Aides	\$3,856	\$3,856	\$1,413		
113	Administrative					
114	Classified			\$2,630	\$3,283	\$4,776
119	Other Compensation	\$22,200	\$1,885	\$292	\$2,175	\$2,109
120	Substitutes	\$17,600	\$15,083	\$12,298	\$5,988	\$6,435
121	LT Substitutes					\$4,210
140	Compensated Absences	\$1,265	\$1,885	\$1,733	\$660	\$550
Total Salaries		\$892,982	\$858,065	\$853,839	\$842,096	\$863,164
Benefits						
210	Social Security	\$68,313	\$65,642	\$63,358	\$60,677	\$61,652
220	SD Retirement System	\$52,447	\$50,466	\$50,492	\$50,139	\$51,115
230	Health, Dental & Life Insurance	\$78,012	\$79,272	\$60,506	\$75,625	\$82,819
240	Workers Comp Insurance	\$2,000	\$2,853	\$3,738	\$6,724	\$4,748
Total Benefits		\$200,772	\$198,233	\$178,094	\$193,165	\$200,335
Purchased Services						
313	Education Cooperatives	\$16,500	\$16,500	\$15,840	\$13,929	\$13,524
315	Registration Fees					
319	Professional and Technical	\$1,000	\$1,000	\$1,181	\$1,580	\$1,580
319-006	Accompanist	\$300	\$300		\$260	\$254
334	Travel					
334-007	Interdistrict Travel					\$50
360	Printing	\$2,500	\$2,000	\$2,591	\$1,294	\$675
Total Purchased Services		\$20,300	\$19,800	\$19,612	\$17,063	\$16,083
Consumable Supplies						
411	General Consumable	\$14,000	\$14,000	\$7,745	\$5,195	\$6,236
411-003	Band	\$1,000	\$1,000	\$980	\$1,133	\$990
411-004	Vocal Music	\$1,000	\$1,000	\$124	\$909	
411-005	FACS	\$1,000	\$1,000	\$1,030	\$1,000	\$1,075
412	Technology	\$4,000	\$4,000	\$2,460	\$3,239	\$2,280
421	Textbooks	\$1,000	\$1,000	\$262	\$136	
422	Instructional Software	\$5,000	\$5,000	\$1,616	\$120	\$7,029
424	Workbooks & Subscriptions	\$1,000	\$1,000	\$989	\$916	\$965
479	Other Non-consumable	\$500	\$500	\$159	\$10,875	
Total Supplies		\$28,500	\$28,500	\$15,365	\$23,523	\$18,575
Other						
640	Dues and Fees					
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$1,142,554	\$1,104,598	\$1,066,909	\$1,075,847	\$1,098,157

Change from Prior Year Budget	\$ 37,956 3%	Student Enrollment	312.4
		Cost/Student	\$ 3,657
Change from Prior Year Actual	\$ 75,645 7%		

General Fund - High School Instruction 10-1131

This function accounts for the direct costs to educate children in ninth through twelfth grade at the high school located in Hartford as well as tuition costs for students who are taking classes outside of the district.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$1,086,364	\$1,044,375	\$1,044,853	\$1,030,080	\$1,019,576
112	Instructional Aides	\$6,359	\$5,149	\$1,077	\$0	\$0
113	Administrative	\$0	\$0	\$0	\$0	\$0
114	Classified	\$0	\$0	\$2,370	\$4,215	\$196
119	Other Compensation	\$22,750	\$5,435	\$1,961	\$5,691	\$7,911
120	Temporary/Substitutes	\$23,320	\$19,677	\$17,012	\$9,659	\$16,276
121	LT Substitutes	\$0	\$10,000	\$0	\$0	\$0
140	Compensated Absences	\$2,295	\$2,295	\$1,678	\$740	\$550
Total Salaries		\$1,141,087	\$1,086,930	\$1,068,950	\$1,050,384	\$1,044,509
Benefits						
210	Social Security	\$87,293	\$83,150	\$75,462	\$73,257	\$72,031
220	SD Retirement System	\$66,928	\$63,298	\$63,117	\$62,443	\$61,669
230	Health, Dental & Life Insurance	\$130,992	\$136,692	\$109,174	\$104,006	\$96,859
240	Workers Comp Insurance	\$2,500	\$3,568	\$4,714	\$8,536	\$5,794
Total Benefits		\$287,714	\$286,708	\$252,466	\$248,242	\$236,353
Purchased Services						
313	Education Cooperatives	\$16,500	\$16,500	\$15,840	\$13,929	\$16,405
315	Registration Fees	\$3,500	\$3,500	\$265	\$0	\$1,390
319	Professional and Technical	\$6,500	\$6,500	\$6,226	\$5,245	\$1,494
319-006	Accompanist	\$1,000	\$1,000	\$200	\$695	\$780
334	Travel	\$5,000	\$5,000	\$1,573	\$1,329	\$6,681
334-007	Interdistrict Travel	\$0	\$0	\$0	\$0	\$0
350	Advertising	\$0	\$0	\$2,215	\$0	\$0
360	Printing	\$5,500	\$7,500	\$3,670	\$7,823	\$11,356
373	Tuition to other Edu Institutions	\$16,100	\$11,600	\$11,225	\$11,115	\$11,340
Total Purchased Services		\$54,100	\$51,600	\$41,214	\$40,135	\$49,447
Consumable Supplies						
411	General Consumable	\$61,100	\$61,100	\$19,171	\$51,709	\$42,110
411-003	Band	\$1,300	\$1,300	\$891	\$1,003	\$1,852
411-004	Vocal Music	\$1,000	\$1,000	\$753	\$424	\$831
411-005	FACS	\$2,000	\$2,000	\$1,875	\$1,908	\$1,467
411-008	Industrial Tech	\$3,000	\$3,000	\$2,829	\$1,553	\$0
412	Technology	\$4,500	\$4,500	\$3,303	\$4,040	\$9,218
421	Textbooks	\$1,500	\$2,300	\$366	\$800	\$783
422	Instructional Software	\$7,500	\$10,000	\$7,040	\$27,981	\$12,696
423	Electronic Textbooks	\$2,500	\$0	\$0	\$6,602	\$6,602
424	Workbooks & Subscriptions	\$1,500	\$1,500	\$1,772	\$286	\$360
479	Other Non-consumable	\$1,000	\$1,000	\$2,057	\$309	\$2,877
Total Supplies		\$86,900	\$87,700	\$40,056	\$96,614	\$78,796
Other						
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$1,569,801	\$1,512,938	\$1,402,687	\$1,435,375	\$1,409,103
Change from Prior Year Budget		\$ 56,863	Student Enrollment	401		
		4%	Cost/Student	\$ 3,915		
Change from Prior Year Actual		\$ 167,114				
		12%				

General Fund - English Language 10-1250

This function accounts for the costs of supporting students whose first language is not English.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$12,750	\$12,498	\$12,252		
112	Instructional Aides					
113	Administrative					
114	Classified					
119	Other Compensation	\$3,500		\$216		
120	Temporary/Substitutes			\$220		
121	LT Substitutes				\$10,447	
130	Overtime					
140	Compensated Absences					
Total Salaries		\$16,250	\$12,498	\$12,688	\$10,447	\$0
Benefits						
210	Social Security	\$1,243	\$956	\$970	\$799	
220	SD Retirement System	\$975	\$750	\$748		
230	Health, Dental & Life Insurance			\$30		
240	Workers Comp Insurance	\$32	\$42	\$38		
Total Benefits		\$2,250	\$1,748	\$1,787	\$799	\$0
Purchased Services						
313	Education Cooperatives					
315	Registration Fees					
319	Professional and Technical					
334	Travel					
334-007	Interdistrict Travel			\$354		
373	Tuition to other Edu Institutions		\$460	\$543	\$210	
Total Purchased Services		\$0	\$460	\$897	\$210	\$0
Consumable Supplies						
411	General Consumable	\$500	\$500	\$426		
412	Technology					
421	Textbooks	\$500	\$500			
422	Instructional Software	\$1,000	\$1,000		\$1,690	
424	Workbooks & Subscriptions					
479	Other Non-consumable					
Total Supplies		\$2,000	\$2,000	\$426	\$1,690	\$0
Other						
640	Dues and Fees					
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$20,500	\$16,706	\$15,797	\$13,146	\$0

Change from Prior Year Budget \$ 3,794
23%

Change from Prior Year Actual \$ 4,703
27%

General Fund - Title I 10-1273

This function accounts for the cost of special instruction in reading and math for students considered educationally deprived.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$282,435	\$299,215	\$264,826	\$256,861	\$232,741
112	Instructional Aides	\$0	\$0	\$0	\$0	\$0
113	Administrative	\$0	\$0	\$0	\$0	\$0
114	Classified	\$0	\$0	\$0	\$0	\$0
119	Other Compensation	\$0	\$0	\$144	\$916	\$891
120	Temporary/Substitutes	\$0	\$0	\$0	\$220	\$330
121	LT Substitutes	\$0	\$0	\$0	\$0	\$0
130	Overtime	\$0	\$0	\$0	\$0	\$0
140	Compensated Absences	\$0	\$0	\$440	\$0	\$0
Total Salaries		\$282,435	\$299,215	\$265,410	\$257,997	\$233,962
Benefits						
210	Social Security	\$21,606	\$22,890	\$18,191	\$17,567	\$15,380
220	SD Retirement System	\$16,946	\$17,953	\$13,985	\$13,286	\$12,129
230	Health, Dental & Life Insurance	\$8,400	\$18,516	\$16,930	\$16,930	\$21,452
240	Workers Comp Insurance	\$1,200	\$1,102	\$731	\$1,030	\$1,159
Total Benefits		\$48,152	\$60,461	\$49,837	\$48,813	\$50,119
Purchased Services						
313	Education Cooperatives	\$0	\$0	\$0	\$0	\$0
315	Registration Fees	\$0	\$0	\$0	\$0	\$0
319	Professional and Technical	\$0	\$0	\$0	\$0	\$0
334	Travel	\$0	\$0	\$480	\$0	\$0
334-007	Interdistrict Travel	\$500	\$500	\$0	\$501	\$491
Total Purchased Services		\$500	\$500	\$480	\$501	\$491
Consumable Supplies						
411	General Consumable	\$2,300	\$3,000	\$1,286	\$1,673	\$597
412	Technology	\$0	\$0	\$0	\$0	\$0
421	Textbooks	\$0	\$0	\$0	\$0	\$1,932
422	Instructional Software	\$0	\$0	\$0	\$0	\$0
424	Workbooks & Subscriptions	\$0	\$0	\$0	\$0	\$0
479	Other Non-consumable	\$0	\$0	\$0	\$0	\$0
Total Supplies		\$2,300	\$3,000	\$1,286	\$1,673	\$2,529
Other						
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$333,387	\$363,176	\$317,013	\$308,984	\$287,101
Change from Prior Year Budget		\$ (29,789)	-8%			
Change from Prior Year Actual		\$ 16,374	5%			

General Fund - Alternative 10-1299

This function accounts for the cost of instruction for students who attend a juvenile delinquent facility located within the school district boundaries.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$92,401	\$76,245	\$158,100	\$157,656	\$75,997
112	Instructional Aides	\$19,477	\$19,477	\$0	\$0	\$0
113	Administrative	\$0	\$0	\$0	\$0	\$0
114	Classified	\$0	\$0	\$0	\$0	\$0
119	Other Compensation	\$27,000	\$34,000	\$26,359	\$22,402	\$13,341
120	Substitutes	\$3,520	\$3,520	\$0	\$0	\$0
121	LT Substitutes	\$0	\$0	\$0	\$0	\$0
130	Overtime	\$0	\$0	\$0	\$0	\$0
140	Compensated Absences	\$440	\$440	\$605	\$330	\$110
Total Salaries		\$142,837	\$133,682	\$185,064	\$180,388	\$89,447
Benefits						
210	Social Security	\$10,927	\$10,227	\$12,988	\$13,487	\$6,710
220	SD Retirement System	\$8,333	\$7,783	\$11,272	\$11,268	\$5,446
230	Health, Dental & Life Insurance	\$6,600	\$17,556	\$18,788	\$19,915	\$7,364
240	Workers Comp Insurance	\$500	\$239	\$643	\$922	\$627
Total Benefits		\$26,360	\$35,805	\$43,691	\$45,593	\$20,146
Purchased Services						
313	Education Cooperatives	\$0	\$0	\$0	\$0	\$0
315	Registration Fees	\$0	\$0	\$0	\$0	\$0
319	Professional and Technical	\$0	\$0	\$0	\$0	\$0
319-070	PDC Services	\$0	\$0	\$0	\$0	\$0
334	Travel	\$0	\$0	\$0	\$0	\$131
334-007	Interdistrict Travel	\$0	\$0	\$0	\$0	\$367
Total Purchased Services		\$0	\$0	\$0	\$0	\$498
Consumable Supplies						
411	General Consumable	\$1,200	\$1,200	\$289	\$63	\$273
412	Technology	\$0	\$0	\$0	\$0	\$0
421	Textbooks	\$0	\$0	\$0	\$0	\$0
422	Instructional Software	\$22,000	\$22,000	\$19,750	\$9,480	\$9,480
424	Workbooks & Subscriptions	\$0	\$0	\$0	\$0	\$0
479	Other Non-consumable	\$0	\$0	\$0	\$0	\$0
Total Supplies		\$23,200	\$23,200	\$20,039	\$9,543	\$9,753
Other						
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$192,397	\$192,687	\$248,794	\$235,524	\$119,844

Change from Prior Year Budget \$ (290)
0%

Change from Prior Year Actual \$ (56,397)
-23%

General Fund - Drug and Alcohol Services 10-2115-518

This function accounts for the cost of services to help prevent the use of drug and alcohol.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative					
114	Classified					
119	Other Compensation					
120	Temporary/Substitutes					
121	LT Substitutes					
130	Overtime					
140	Compensated Absences					
Total Salaries		\$0	\$0	\$0	\$0	\$0
Benefits						
210	Social Security					
220	SD Retirement System					
230	Health, Dental & Life Insurance					
240	Workers Comp Insurance					
Total Benefits		\$0	\$0	\$0	\$0	\$0
Purchased Services						
313	Education Cooperatives					
315	Registration Fees					
319	Professional and Technical	\$5,150	\$5,152		\$10,300	\$10,300
334	Travel					
334-007	Interdistrict Travel					
340	Communication					
Total Purchased Services		\$5,150	\$5,152	\$0	\$10,300	\$10,300
Consumable Supplies						
411	General Consumable					
412	Technology					
479	Other Non-consumable					
Total Supplies		\$0	\$0	\$0	\$0	\$0
Other						
640	Dues and Fees					
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$5,150	\$5,152	\$0	\$10,300	\$10,300
Change from Prior Year Budget		\$ (2)	0%			
Change from Prior Year Actual		\$ 5,150	#DIV/0!			

General Fund - Counseling 10-2122

This function accounts for the cost of counseling/guidance services for students.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$188,300	\$189,158	\$191,716	\$136,844	\$195,197
112	Instructional Aides	\$0	\$0	\$0	\$0	\$0
113	Administrative	\$0	\$0	\$0	\$0	\$0
114	Classified	\$0	\$0	\$0	\$0	\$0
119	Other Compensation	\$4,255	\$4,385	\$52	\$0	\$210
120	Temporary/Substitutes	\$0	\$0	\$0	\$0	\$660
121	LT Substitutes	\$0	\$0	\$0	\$0	\$0
130	Overtime	\$0	\$0	\$0	\$0	\$0
140	Compensated Absences	\$0	\$0	\$110	\$0	\$660
Total Salaries		\$192,555	\$193,543	\$191,879	\$136,844	\$196,727
Benefits						
210	Social Security	\$14,730	\$14,806	\$14,286	\$10,190	\$14,377
220	SD Retirement System	\$11,553	\$11,613	\$11,510	\$6,211	\$11,724
230	Health, Dental & Life Insurance	\$13,200	\$21,600	\$13,314	\$6,158	\$18,102
240	Workers Comp Insurance	\$650	\$643	\$606	\$667	\$1,092
Total Benefits		\$40,134	\$48,662	\$39,715	\$23,226	\$45,295
Purchased Services						
313	Education Cooperatives	\$17,250	\$17,250	\$17,000	\$17,000	\$17,020
315	Registration Fees	\$1,400	\$1,400	\$1,200	\$475	\$1,190
319	Professional and Technical	\$200	\$1,000	\$50	\$2,625	\$1,512
334	Travel	\$600	\$600	\$104	\$0	\$43
334-007	Interdistrict Travel	\$0	\$0	\$0	\$0	\$0
Total Purchased Services		\$19,450	\$20,250	\$18,354	\$20,100	\$19,765
Consumable Supplies						
411	General Consumable	\$2,250	\$1,750	\$94	\$672	\$1,033
412	Technology	\$0	\$0	\$0	\$0	\$0
479	Other Non-consumable	\$0	\$0	\$0	\$0	\$0
Total Supplies		\$2,250	\$1,750	\$94	\$672	\$1,033
Other						
640	Dues and Fees	\$650	\$650	\$567	\$164	\$159
Total Other		\$650	\$650	\$567	\$164	\$159
Grand Total		\$255,039	\$264,855	\$250,609	\$181,006	\$262,980
Change from Prior Year Budget		\$ (9,816)	-4%			
Change from Prior Year Actual		\$ 4,430	2%			

General Fund - Nurse Services 10-2134

This function accounts for the cost of a school nurse to administer nursing services including preventative health services.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative					
114	Classified	\$66,850	\$29,094	\$29,167	\$28,416	\$29,189
119	Other Compensation					
120	Substitutes	\$1,280	\$640	\$240	\$1,455	\$680
121	LT Substitutes					
130	Overtime					\$124
140	Compensated Absences	\$80	\$80			
Total Salaries		\$68,210	\$29,814	\$29,407	\$29,871	\$29,992
Benefits						
210	Social Security	\$5,218	\$2,281	\$2,250	\$2,285	\$2,294
220	SD Retirement System	\$4,011	\$1,746	\$1,718	\$1,700	\$1,759
230	Health, Dental & Life Insurance	\$0	\$8,400	\$30	\$29	\$53
240	Workers Comp Insurance	\$100	\$99	\$100	\$141	\$176
Total Benefits		\$9,329	\$12,525	\$4,097	\$4,156	\$4,282
Purchased Services						
313	Education Cooperatives					
315	Registration Fees					
319	Professional and Technical					
323	Repair & Maintenance					
325	Rent					
334	Travel					
334-007	Interdistrict Travel	\$400	\$400	\$27		
Total Purchased Services		\$400	\$400	\$27	\$0	\$0
Consumable Supplies						
411	General Consumable	\$26,250	\$1,250	\$681	\$445	\$428
412	Technology					
479	Other Non-consumable	\$1,500				\$308
Total Supplies		\$27,750	\$1,250	\$681	\$445	\$736
Other						
640	Dues and Fees	\$150	\$150			
Total Other		\$150	\$150	\$0	\$0	\$0
Grand Total		\$105,839	\$44,139	\$34,212	\$34,472	\$35,010

Change from Prior Year Budget \$ 61,700
140%

Change from Prior Year Actual \$ 71,627
209%

General Fund - Curriculum Director 10-2211

This function accounts for the cost of a half-time Curriculum Director who oversees the selection and use of curriculum.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative	\$64,000	\$33,201	\$32,550	\$25,271	\$35,895
114	Classified					
119	Other Compensation	\$11,130	\$3,200			
120	Temporary/Substitutes					
121	LT Substitutes					
130	Overtime					
140	Compensated Absences					
Total Salaries		\$75,130	\$36,401	\$32,550	\$25,271	\$35,895
Benefits						
210	Social Security	\$5,747	\$2,785	\$1,945	\$1,346	\$2,604
220	SD Retirement System	\$4,508	\$2,184	\$1,953	\$1,516	\$2,153
230	Health, Dental & Life Insurance	\$8,400	\$4,200	\$4,510	\$4,464	\$8,007
240	Workers Comp Insurance	\$100	\$113	\$101	\$121	\$206
Total Benefits		\$18,755	\$9,282	\$8,510	\$7,447	\$12,970
Purchased Services						
313	Education Cooperatives					
315	Registration Fees	\$1,750	\$250		\$398	
319	Professional and Technical					
319	PDC Services				\$4,820	
334	Travel	\$3,500	\$750	\$37	\$486	
334-007	Interdistrict Travel	\$250	\$250			
Total Purchased Services		\$5,500	\$1,250	\$37	\$5,704	\$0
Consumable Supplies						
411	General Consumable	\$250	\$250	\$237	\$184	
412	Technology					
479	Other Non-consumable					
Total Supplies		\$250	\$250	\$237	\$184	\$0
Other						
640	Dues and Fees	\$350	\$350	\$89	\$320	
Total Other		\$350	\$350	\$89	\$320	\$0
Grand Total		\$99,985	\$47,533	\$41,423	\$38,926	\$48,865

Change from Prior Year Budget \$ 52,453
110%

Change from Prior Year Actual \$ 58,563
136%

General Fund - Instruction & Curriculum Development 10-2212

This function accounts for the costs associated with the selection, training and analyzing of results of curriculum. Also included are the costs of the district's Computer Integrationists and Title IV grant expenditures.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$41,210	\$42,551	\$65,286	\$58,036	\$48,698
112	Instructional Aides	\$0	\$0	\$0	\$0	\$0
113	Administrative	\$0	\$0	\$0	\$0	\$0
114	Classified	\$0	\$0	\$0	\$0	\$0
119	Other Compensation	\$0	\$0	\$0	\$0	\$0
120	Temporary/Substitutes	\$0	\$0	\$0	\$0	\$0
121	LT Substitutes	\$0	\$0	\$0	\$0	\$0
130	Overtime	\$0	\$0	\$0	\$0	\$0
140	Compensated Absences	\$0	\$0	\$0	\$0	\$330
Total Salaries		\$41,210	\$42,551	\$65,286	\$58,036	\$49,028
Benefits						
210	Social Security	\$3,153	\$3,255	\$4,949	\$4,374	\$3,188
220	SD Retirement System	\$2,473	\$2,553	\$3,917	\$3,482	\$2,922
230	Health, Dental & Life Insurance	\$4,476	\$4,224	\$4,239	\$1,550	\$4,025
240	Workers Comp Insurance	\$150	\$145	\$200	\$251	\$272
Total Benefits		\$10,251	\$10,177	\$13,305	\$9,656	\$10,408
Purchased Services						
313	Education Cooperatives	\$0	\$0	\$0	\$0	\$0
315	Registration Fees	\$250	\$250	\$645	\$1,024	\$130
319	Professional and Technical	\$0	\$0	\$10,300	\$2,575	\$0
334	Travel	\$250	\$250	\$532	\$30	\$703
334-007	Interdistrict Travel	\$250	\$250	\$0	\$0	\$0
Total Purchased Services		\$750	\$750	\$11,477	\$3,629	\$833
Consumable Supplies						
411	General Consumable	\$0	\$0	\$0	\$0	\$0
412	Technology	\$0	\$0	\$0	\$0	\$0
421	Textbooks	\$0	\$0	\$0	\$0	\$0
422	Instructional Software	\$18,337	\$15,734	\$0	\$7,425	\$0
424	Workbooks & Subscriptions	\$0	\$0	\$0	\$0	\$0
479	Other Non-consumable	\$0	\$0	\$0	\$0	\$0
Total Supplies		\$18,337	\$15,734	\$0	\$7,425	\$0
Other						
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$70,548	\$69,212	\$90,068	\$78,747	\$60,269

Change from Prior Year Budget \$ 1,336
2%

Change from Prior Year Actual \$ (19,520)
-22%

General Fund - Instructional Staff Training 10-2213

This function accounts for the cost of training for instructional staff. Costs include speakers, onsite training, workshop registrations, and substitutes needed for staff members, as well as the Perkins and Technology In Education grant expenditures.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$0	\$0	\$0	\$0	\$0
112	Instructional Aides	\$0	\$0	\$0	\$0	\$0
113	Administrative	\$0	\$0	\$0	\$0	\$0
114	Classified	\$0	\$0	\$0	\$234	\$0
119	Other Compensation	\$27,000	\$16,840	\$22,086	\$17,340	\$3,829
120	Substitutes	\$4,900	\$4,900	\$3,163	\$2,120	\$2,640
121	LT Substitutes	\$0	\$0	\$0	\$0	\$0
130	Overtime	\$0	\$0	\$0	\$0	\$0
140	Compensated Absences	\$0	\$0	\$0	\$0	\$0
Total Salaries		\$31,900	\$21,740	\$25,249	\$19,693	\$6,469
Benefits						
210	Social Security	\$2,440	\$1,663	\$1,921	\$1,491	\$495
220	SD Retirement System	\$1,620	\$1,010	\$1,160	\$952	\$221
230	Health, Dental & Life Insurance	\$0	\$0	\$84	\$0	\$0
240	Workers Comp Insurance	\$0	\$0	\$37	\$73	\$0
Total Benefits		\$4,060	\$2,674	\$3,202	\$2,515	\$715
Purchased Services						
313	Education Cooperatives	\$0	\$0	\$0	\$0	\$0
315	Registration Fees	\$2,750	\$2,750	\$4,465	\$1,494	\$3,070
319	Professional and Technical	\$20,000	\$20,000	\$9,983	\$1,419	\$7,674
334	Travel	\$3,500	\$3,500	\$814	\$1,063	\$660
334-007	Interdistrict Travel	\$0	\$0	\$0	\$0	\$0
Total Purchased Services		\$26,250	\$26,250	\$15,262	\$3,976	\$11,404
Consumable Supplies						
411	General Consumable	\$0	\$0	\$2,633	\$3,732	\$3,771
412	Technology	\$0	\$0	\$0	\$0	\$0
422	Instructional Software	\$13,500	\$15,000	\$0	\$0	\$0
461	Food	\$1,000	\$1,000	\$0	\$35	\$48
479	Other Non-consumable	\$0	\$0	\$0	\$0	\$0
Total Supplies		\$14,500	\$16,000	\$2,633	\$3,767	\$3,819
Other						
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$76,710	\$66,664	\$46,345	\$29,951	\$22,407

Change from Prior Year Budget \$ 10,047
15%

Change from Prior Year Actual \$ 30,365
80%

General Fund - Library 10-2222

This function accounts for the costs of the libraries located at Hartford Elementary, Humboldt Elementary and the High/Middle School. The district employs a Library Aide in each library and one district-wide Librarian.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$51,615	\$50,620	\$52,482	\$50,382	\$49,020
112	Instructional Aides	\$0	\$0	\$0	\$0	\$0
113	Administrative	\$0	\$0	\$0	\$0	\$0
114	Classified	\$71,916	\$68,916	\$62,591	\$60,428	\$57,638
119	Other Compensation	\$1,410	\$1,410	\$0	\$110	\$0
120	Substitutes	\$5,250	\$4,450	\$5,212	\$5,595	\$3,970
121	LT Substitutes	\$0	\$0	\$0	\$0	\$0
130	Overtime	\$0	\$0	\$47	\$176	\$420
140	Compensated Absences	\$0	\$110	\$110	\$110	\$0
Total Salaries		\$130,191	\$125,506	\$120,442	\$116,801	\$111,048
Benefits						
210	Social Security	\$9,960	\$9,601	\$8,988	\$8,626	\$8,223
220	SD Retirement System	\$7,496	\$7,257	\$6,887	\$6,673	\$6,425
230	Health, Dental & Life Insurance	\$13,200	\$21,600	\$13,566	\$18,746	\$23,531
240	Workers Comp Insurance	\$400	\$406	\$353	\$480	\$583
Total Benefits		\$31,056	\$38,864	\$29,793	\$34,524	\$38,762
Purchased Services						
315	Registration Fees	\$0	\$0	\$0	\$0	\$0
319	Professional and Technical	\$2,750	\$2,750	\$4,575	\$3,705	\$3,571
323	Repair & Maintenance	\$0	\$0	\$0	\$0	\$0
334	Travel	\$0	\$0	\$107	\$0	\$107
334-007	Interdistrict Travel	\$250	\$250	\$114	\$264	\$114
340	Communication	\$2,100	\$2,100	\$1,850	\$1,965	\$1,767
Total Purchased Services		\$5,100	\$5,100	\$6,647	\$5,935	\$5,559
Consumable Supplies						
411	General Consumable	\$2,500	\$2,500	\$5,182	\$2,718	\$2,261
412	Technology	\$0	\$1,000	\$0	\$0	\$0
421	Textbooks	\$0	\$0	\$0	\$0	\$0
422	Instructional Software	\$0	\$0	\$0	\$367	\$345
424	Workbooks & Subscriptions	\$0	\$0	\$0	\$0	\$0
425	Periodicals	\$1,700	\$1,700	\$764	\$1,497	\$1,674
473	Computer Licensing Fees	\$0	\$0	\$0	\$0	\$0
479	Other Non-consumable	\$1,000	\$1,000	\$831	\$679	\$388
Total Supplies		\$5,200	\$6,200	\$6,778	\$5,261	\$4,669
Other						
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$171,547	\$175,670	\$163,659	\$162,521	\$160,039
Change from Prior Year Budget		\$ (4,123)				
		-2%				
Change from Prior Year Actual		\$ 7,888				
		5%				

General Fund - Technology 10-2227

The function accounts for the cost to operate the district's computer and technology infrastructure. The district maintains a ratio of one device per student (1:1) in grades 3-12.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative	\$80,325	\$79,330	\$77,963	\$77,209	\$75,670
114	Classified	\$47,155	\$46,155	\$64,070	\$73,006	\$64,330
114	Summer Aids	\$9,360				\$3,850
119	Other Compensation	\$34,160	\$35,630	\$1,778	\$1,215	\$1,395
120	Substitutes		\$9,360	\$2,762	\$220	\$220
121	LT Substitutes					
130	Overtime				\$608	\$513
140	Compensated Absences					
Total Salaries		\$171,000	\$170,475	\$146,572	\$152,257	\$145,978
Benefits						
210	Social Security	\$13,082	\$13,041	\$11,148	\$11,533	\$11,051
220	SD Retirement System	\$9,698	\$9,667	\$8,352	\$8,637	\$8,357
230	Health, Dental & Life Insurance	\$6,600	\$6,600	\$6,665	\$9,860	\$10,045
240	Workers Comp Insurance	\$400	\$513	\$481	\$671	\$805
Total Benefits		\$29,780	\$29,822	\$26,646	\$30,701	\$30,259
Purchased Services						
315	Registration Fees					
319	Professional and Technical	\$40,500	\$2,500	\$19,451	\$2,211	\$2,500
323	Repair & Maintenance	\$5,000	\$5,000	\$3,210	\$683	\$1,654
323-011	Repair & Maintenance HAEL	\$1,000	\$1,000	\$243	\$146	\$1,227
323-012	Repair & Maintenance HUEL	\$1,000	\$1,000	\$385	\$455	\$120
323-021	Repair & Maintenance MS	\$6,500	\$6,500	\$3,649	\$6,068	\$662
323-031	Repair & Maintenance HS	\$8,500	\$8,500	\$2,546	\$852	\$2,374
325	Rent					
334	Travel	\$500	\$500			\$111
334-007	Interdistrict Travel					
340	Communication	\$2,000	\$2,000	\$5,553	\$9,727	\$9,895
360	Printing		\$17,000			
Total Purchased Services		\$65,000	\$44,000	\$35,037	\$20,142	\$18,542
Consumable Supplies						
411	General Consumable	\$5,000		\$170	\$1,043	\$370
412	Technology	\$10,000	\$7,500	\$11,408	\$9,600	\$10,710
471	Computer Equipment				\$1,917	
473	Computer Licensing Fees		\$30,000	\$2,900	\$39,004	\$29,433
479	Other Non-consumable	\$2,500	\$10,000	\$3,722	\$1,326	
Total Supplies		\$17,500	\$47,500	\$18,200	\$52,890	\$40,512
Other						
640	Dues and Fees	\$2,000	\$2,000	\$2,039	\$2,045	\$1,559
Total Other		\$2,000	\$2,000	\$2,039	\$2,045	\$1,559
Grand Total		\$285,280	\$293,797	\$228,494	\$258,035	\$236,850
Change from Prior Year Budget		\$ (8,517)				
		-3%				
Change from Prior Year Actual		\$ 56,786				
		25%				

General Fund - Election Services 10-2314

The function accounts for the costs of district elections.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative					
114	Classified					
119	Other Compensation					
120	Temporary/Substitutes					
121	LT Substitutes					
130	Overtime					
140	Compensated Absences					
Total Salaries		\$0	\$0	\$0	\$0	\$0
Benefits						
210	Social Security	\$0	\$0			
220	SD Retirement System	\$0	\$0			
230	Health, Dental & Life Insurance					
240	Workers Comp Insurance	\$0	\$0			
Total Benefits		\$0	\$0	\$0	\$0	\$0
Purchased Services						
315	Registration Fees					
319	Professional and Technical	\$2,500	\$2,000	\$1,695	\$1,490	\$1,365
334	Travel					
334-007	Interdistrict Travel					
340	Communication					
350	Advertising					
Total Purchased Services		\$2,500	\$2,000	\$1,695	\$1,490	\$1,365
Consumable Supplies						
411	General Consumable	\$500	\$500	\$393	\$277	\$109
412	Technology					
479	Other Non-consumable					
Total Supplies		\$500	\$500	\$393	\$277	\$109
Other						
640	Dues and Fees					
651	Property Liability					
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$3,000	\$2,500	\$2,088	\$1,767	\$1,474
	Change from Prior Year Budget	\$ 500				
		20%				
	Change from Prior Year Actual	\$ 912				
		44%				

General Fund - Legal Services 10-2315

The function accounts for the costs of legal counsel.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative					
114	Classified					
119	Other Compensation					
120	Temporary/Substitutes					
121	LT Substitutes					
130	Overtime					
140	Compensated Absences					
Total Salaries		\$0	\$0	\$0	\$0	\$0
Benefits						
210	Social Security					
220	SD Retirement System					
230	Health, Dental & Life Insurance					
240	Workers Comp Insurance					
Total Benefits		\$0	\$0	\$0	\$0	\$0
Purchased Services						
315	Registration Fees					
319	Professional and Technical	\$15,000	\$10,000	\$2,447	\$6,550	\$9,882
334	Travel					
334-007	Interdistrict Travel					
340	Communication					
350	Advertising					
Total Purchased Services		\$15,000	\$10,000	\$2,447	\$6,550	\$9,882
Consumable Supplies						
411	General Consumable					
412	Technology					
479	Other Non-consumable					
Total Supplies		\$0	\$0	\$0	\$0	\$0
Other						
640	Dues and Fees					
651	Property Liability					
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$15,000	\$10,000	\$2,447	\$6,550	\$9,882
	Change from Prior Year Budget	\$ 5,000	50%			
	Change from Prior Year Actual	\$ 12,553	513%			

General Fund - Audit Services 10-2317

The function accounts for the cost of the district financial audit.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative					
114	Classified					
119	Other Compensation					
120	Temporary/Substitutes					
121	LT Substitutes					
130	Overtime					
140	Compensated Absences					
Total Salaries		\$0	\$0	\$0	\$0	\$0
Benefits						
210	Social Security					
220	SD Retirement System					
230	Health, Dental & Life Insurance					
240	Workers Comp Insurance					
Total Benefits		\$0	\$0	\$0	\$0	\$0
Purchased Services						
315	Registration Fees					
319	Professional and Technical	\$12,000	\$12,000	\$10,400	\$10,100	\$10,100
334	Travel					
334-007	Interdistrict Travel					
340	Communication					
350	Advertising					
Total Purchased Services		\$12,000	\$12,000	\$10,400	\$10,100	\$10,100
Consumable Supplies						
411	General Consumable					
412	Technology					
479	Other Non-consumable					
Total Supplies		\$0	\$0	\$0	\$0	\$0
Other						
640	Dues and Fees					
651	Property Liability					
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$12,000	\$12,000	\$10,400	\$10,100	\$10,100

Change from Prior Year Budget \$ -
0%

Change from Prior Year Actual \$ 1,600
15%

General Fund - School Board 10-2319

The function accounts for the cost of the School Board.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative	\$7,650	\$8,100	\$5,350	\$6,120	\$7,295
114	Classified					
119	Other Compensation					
120	Temporary/Substitutes					
121	LT Substitutes					
130	Overtime					
140	Compensated Absences					
Total Salaries		\$7,650	\$8,100	\$5,350	\$6,120	\$7,295
Benefits						
210	Social Security	\$585	\$620	\$409	\$468	\$558
220	SD Retirement System					
230	Health, Dental & Life Insurance					
240	Workers Comp Insurance					
Total Benefits		\$585	\$620	\$409	\$468	\$558
Purchased Services						
315	Registration Fees	\$500	\$500	\$260	\$225	\$160
319	Professional and Technical	\$1,000	\$1,000	\$12,683	\$420	\$5,124
334	Travel	\$250	\$250	\$176		
334-007	Interdistrict Travel					
340	Communication	\$4,500	\$4,500	\$4,217	\$4,435	\$4,329
350	Advertising	\$9,000	\$9,000	\$398	\$3,586	\$9,296
Total Purchased Services		\$15,250	\$15,250	\$17,734	\$8,666	\$18,908
Consumable Supplies						
411	General Consumable	\$3,000	\$3,000	\$2,865	\$2,977	\$1,766
412	Technology					
479	Other Non-consumable					
Total Supplies		\$3,000	\$3,000	\$2,865	\$2,977	\$1,766
Other						
640	Dues and Fees	\$7,000	\$7,000	\$5,792	\$5,732	\$5,677
651	Property Liability	\$29,994	\$36,500	\$31,300	\$32,719	\$32,370
Total Other		\$36,994	\$43,500	\$37,092	\$38,451	\$38,047
Grand Total		\$63,479	\$70,470	\$63,450	\$56,682	\$66,574
	Change from Prior Year Budget	\$ (6,990)				
		-10%				
	Change from Prior Year Actual	\$ 29				
		0%				

General Fund - Office of the Superintendent 10-2321

The function accounts for the cost of the executive administrative position for the school district.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative	\$114,325	\$113,325	\$116,721	\$118,465	\$121,510
114	Classified	\$22,908	\$22,908	\$22,486	\$20,968	\$20,874
119	Other Compensation	\$15,667	\$16,867	\$11,486	\$1,200	\$1,200
120	Substitutes					
121	LT Substitutes					
130	Overtime					
140	Compensated Absences					\$8,396
150	Early Retirement					
Total Salaries		\$152,900	\$153,100	\$150,693	\$140,632	\$151,980
Benefits						
210	Social Security	\$11,697	\$11,712	\$9,583	\$9,324	\$10,742
220	SD Retirement System	\$9,174	\$9,186	\$8,218	\$8,002	\$9,080
230	Health, Dental & Life Insurance	\$14,280	\$14,280	\$14,329	\$21,581	\$24,614
240	Workers Comp Insurance	\$350	\$341	\$422	\$591	\$816
Total Benefits		\$35,501	\$35,519	\$32,551	\$39,499	\$45,252
Purchased Services						
315	Registration Fees	\$2,000	\$2,000	\$641	\$1,746	\$930
319	Professional and Technical	\$2,000	\$2,000		\$4,000	
334	Travel	\$4,000	\$4,000	\$1,529	\$3,740	\$1,745
334-007	Interdistrict Travel					
340	Communication					
350	Advertising					
373	Tuition to other Edu Institutions	\$1,000	\$1,000	\$1,000	\$1,000	
Total Purchased Services		\$9,000	\$9,000	\$3,170	\$10,486	\$2,675
Consumable Supplies						
411	General Consumable	\$1,000	\$1,000	\$1,250	\$870	\$860
412	Technology					
479	Other Non-consumable					
Total Supplies		\$1,000	\$1,000	\$1,250	\$870	\$860
Other						
640	Dues and Fees	\$1,500	\$1,500	\$264	\$2,472	\$264
Total Other		\$1,500	\$1,500	\$264	\$2,472	\$264
Grand Total		\$199,901	\$200,119	\$187,928	\$193,958	\$201,031

Change from Prior Year Budget \$ (218)
0%

Change from Prior Year Actual \$ 11,973
6%

General Fund - Staff Relations 10-2323

This function accounts for the costs to better the overall climate of staff members. Costs include a luncheon for new staff members at the beginning of the school year, retirement acknowledgements and wellness program incentives.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative					
114	Classified					
119	Other Compensation					
120	Temporary/Substitutes					
121	LT Substitutes					
130	Overtime					
140	Compensated Absences					
150	Early Retirement					
Total Salaries		\$0	\$0	\$0	\$0	\$0
Benefits						
210	Social Security					
220	SD Retirement System					
230	Health, Dental & Life Insurance					
240	Workers Comp Insurance					
Total Benefits		\$0	\$0	\$0	\$0	\$0
Purchased Services						
315	Registration Fees					
319	Professional and Technical					\$325
Total Purchased Services		\$0	\$0	\$0	\$0	\$325
Consumable Supplies						
411	General Consumable	\$1,000	\$1,000	\$101		\$662
412	Technology					
461	Purchased Food	\$2,000	\$2,000	\$1,832	\$1,660	\$1,640
479	Other Non-consumable					
Total Supplies		\$3,000	\$3,000	\$1,933	\$1,660	\$2,302
Other						
640	Dues and Fees					
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$3,000	\$3,000	\$1,933	\$1,660	\$2,627
	Change from Prior Year Budget	\$ -				0%
	Change from Prior Year Actual	\$ 1,067				55%

General Fund - Principal 10-2410

The function accounts for the cost of the building principals and administrative assistants. The principal is responsible for the management of staff, students and instruction in their building.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$0	\$0	\$0	\$0	\$0
112	Instructional Aides	\$0	\$0	\$0	\$0	\$0
113	Administrative	\$320,070	\$309,030	\$291,058	\$295,682	\$272,128
114	Classified	\$129,404	\$129,390	\$123,553	\$122,146	\$114,431
119	Other Compensation	\$44,520	\$53,944	\$27,645	\$3,985	\$5,130
120	Substitutes	\$3,320	\$3,320	\$3,360	\$2,901	\$4,373
121	LT Substitutes	\$0	\$0	\$0	\$0	\$0
130	Overtime	\$0	\$0	\$0	\$0	\$43
140	Compensated Absences	\$0	\$0	\$550	\$0	\$0
Total Salaries		\$497,314	\$495,684	\$446,166	\$424,714	\$396,104
Benefits						
210	Social Security	\$38,045	\$37,920	\$30,259	\$29,497	\$28,791
220	SD Retirement System	\$29,640	\$29,542	\$24,563	\$24,129	\$23,156
230	Health, Dental & Life Insurance	\$46,800	\$46,800	\$45,920	\$62,091	\$72,700
240	Workers Comp Insurance	\$1,250	\$1,491	\$1,268	\$1,796	\$2,223
Total Benefits		\$115,734	\$115,752	\$102,010	\$117,513	\$126,869
Purchased Services						
313	Education Cooperatives	\$0	\$0	\$0	\$0	\$0
315	Registration Fees	\$3,750	\$3,500	\$3,373	\$3,493	\$730
319	Professional & Technical	\$10,000	\$10,000	\$12,651	\$0	\$0
334	Travel	\$6,500	\$7,000	\$1,403	\$5,086	\$3,945
334-007	Interdistrict Travel	\$0	\$0	\$0	\$0	\$0
340	Communication	\$11,500	\$11,500	\$8,261	\$11,055	\$7,266
373	Tuition to other Edu Institutions	\$1,000	\$1,000	\$1,000	\$1,000	\$0
Total Purchased Services		\$32,750	\$33,000	\$26,687	\$20,634	\$11,941
Consumable Supplies						
411	General Consumable	\$9,000	\$9,500	\$8,185	\$9,093	\$8,389
412	Technology	\$0	\$0	\$0	\$583	\$0
479	Other Non-consumable	\$0	\$0	\$0	\$0	\$0
Total Supplies		\$9,000	\$9,500	\$8,185	\$9,676	\$8,389
Other						
640	Dues and Fees	\$4,000	\$4,000	\$926	\$4,145	\$2,146
Total Other		\$4,000	\$4,000	\$926	\$4,145	\$2,146
Grand Total		\$658,798	\$657,936	\$583,973	\$576,682	\$545,449

Change from Prior Year Budget \$ 862
0%

Change from Prior Year Actual \$ 74,825
13%

General Fund - Other School Administration 10-2490

This function accounts for the cost of the Activities Director/Dean of Students and Alternative School Principal.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$0	\$0	\$0	\$0	\$0
112	Instructional Aides	\$0	\$0	\$0	\$0	\$0
113	Administrative	\$63,500	\$74,460	\$75,486	\$70,962	\$65,500
114	Classified	\$6,541	\$6,550	\$6,418	\$6,334	\$5,964
119	Other Compensation	\$6,078	\$15,223	\$12,508	\$5,675	\$5,227
120	Substitutes	\$0	\$0	\$0	\$0	\$0
121	LT Substitutes	\$0	\$0	\$0	\$0	\$0
130	Overtime	\$0	\$0	\$0	\$0	\$0
140	Compensated Absences	\$0	\$0	\$220	\$0	\$0
Total Salaries		\$76,119	\$96,233	\$94,631	\$82,970	\$76,691
Benefits						
210	Social Security	\$5,823	\$7,362	\$6,232	\$5,770	\$5,663
220	SD Retirement System	\$4,567	\$5,774	\$5,018	\$4,639	\$4,530
230	Health, Dental & Life Insurance	\$8,280	\$10,080	\$10,523	\$15,442	\$20,084
240	Workers Comp Insurance	\$250	\$275	\$262	\$341	\$411
Total Benefits		\$18,920	\$23,491	\$22,036	\$26,191	\$30,688
Purchased Services						
315	Registration Fees	\$500	\$500	\$180	\$305	\$375
319	Professional and Technical	\$1,800	\$1,800	\$0	\$95	\$0
334	Travel	\$1,000	\$1,000	\$452	\$2,036	\$632
334-007	Interdistrict Travel	\$500	\$500	\$110	\$0	\$0
340	Communication	\$2,000	\$2,000	\$1,722	\$1,925	\$1,732
Total Purchased Services		\$5,800	\$5,800	\$2,465	\$4,361	\$2,739
Consumable Supplies						
411	General Consumable	\$1,500	\$1,500	\$1,197	\$2,687	\$1,100
412	Technology	\$0	\$0	\$0	\$0	\$0
473	Computer Licensing Fees	\$0	\$0	\$0	\$0	\$499
479	Other Non-consumable	\$0	\$0	\$0	\$0	\$0
Total Supplies		\$1,500	\$1,500	\$1,197	\$2,687	\$1,599
Other						
640	Dues and Fees	\$1,000	\$1,000	\$857	\$1,000	\$802
Total Other		\$1,000	\$1,000	\$857	\$1,000	\$802
Grand Total		\$103,339	\$128,025	\$121,185	\$117,210	\$112,519

Change from Prior Year Budget \$ (24,685)
-19%

Change from Prior Year Actual \$ (17,845)
-15%

General Fund - Extended Learning Time 10-2495

This function accounts for the costs of running the extended learning time program for students.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative					
114	Classified					
119	Other Compensation	\$6,000	\$4,500	\$5,681	\$3,371	\$3,595
120	Substitutes					
121	LT Substitutes					
130	Overtime					
140	Compensated Absences					
Total Salaries		\$6,000	\$4,500	\$5,681	\$3,371	\$3,595
Benefits						
210	Social Security	\$459	\$344	\$435	\$258	\$275
220	SD Retirement System	\$360	\$270	\$341	\$202	\$187
230	Health, Dental & Life Insurance					
240	Workers Comp Insurance			\$14	\$16	
Total Benefits		\$819	\$614	\$790	\$476	\$462
Purchased Services						
313	Education Cooperatives					
315	Registration Fees					
319	Professional and Technical					
319-070	PDC Services					
334	Travel					
334-007	Interdistrict Travel					
Total Purchased Services		\$0	\$0	\$0	\$0	\$0
Consumable Supplies						
411	General Consumable					
412	Technology					
421	Textbooks					
422	Instructional Software					
424	Workbooks & Subscriptions					
479	Other Non-consumable					
Total Supplies		\$0	\$0	\$0	\$0	\$0
Other						
640	Dues and Fees					
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$6,819	\$5,114	\$6,471	\$3,847	\$4,057

Change from Prior Year Budget \$ 1,705
33%

Change from Prior Year Actual \$ 348
5%

General Fund - Other Administration 10-2499

The function accounts for the administrative cost of the indirect medicaid reimbursement program.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative					
114	Classified					
119	Other Compensation					
119	Cell Phone Stipend					
119	Insurance Stipend					
120	Temporary/Substitutes					
121	LT Substitutes					
130	Overtime					
140	Compensated Absences					
Total Salaries		\$0	\$0	\$0	\$0	\$0
Benefits						
210	Social Security					
220	SD Retirement System					
230	Health, Dental & Life Insurance					
240	Workers Comp Insurance					
Total Benefits		\$0	\$0	\$0	\$0	\$0
Purchased Services						
315	Registration Fees					
319	Professional and Technical	\$1,800	\$1,800	\$1,584	\$1,529	\$678
Total Purchased Services		\$1,800	\$1,800	\$1,584	\$1,529	\$678
Consumable Supplies						
411	General Consumable					
412	Technology					
479	Other Non-consumable					
Total Supplies		\$0	\$0	\$0	\$0	\$0
Other						
640	Dues and Fees					
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$1,800	\$1,800	\$1,584	\$1,529	\$678
Change from Prior Year Budget		\$ -	0%			
Change from Prior Year Actual		\$ 216	14%			

General Fund - Fiscal Services 10-2529

This function accounts for the cost of financial and human resource management for the district.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative	\$81,000	\$80,000	\$77,966	\$80,355	\$72,000
114	Classified	\$102,067	\$86,670	\$84,050	\$89,150	\$78,648
119	Other Compensation	\$19,167	\$13,545	\$13,675	\$1,200	\$1,200
120	Substitutes					
121	LT Substitutes					
130	Overtime					
140	Compensated Absences					
Total Salaries		\$202,234	\$180,215	\$175,691	\$170,704	\$151,848
Benefits						
210	Social Security	\$15,471	\$13,786	\$12,119	\$12,538	\$11,280
220	SD Retirement System	\$12,134	\$10,813	\$10,673	\$9,383	\$9,039
230	Health, Dental & Life Insurance	\$23,400	\$8,400	\$8,489	\$13,842	\$17,719
240	Workers Comp Insurance	\$500	\$567	\$505	\$691	\$879
Total Benefits		\$51,505	\$33,566	\$31,786	\$36,453	\$38,917
Purchased Services						
315	Registration Fees	\$1,000	\$1,000	\$1,066	\$1,120	\$100
319	Professional and Technical	\$7,500	\$16,825	\$7,384	\$11,061	\$11,033
319-020	Bank Fees	\$7,000	\$3,000	\$2,044		
323	Repair & Maintenance					
325	Rent					
334	Travel	\$1,500	\$1,500	\$863	\$898	\$1,115
334-007	Interdistrict Travel					
340	Communication	\$4,500	\$5,000	\$3,807	\$5,290	\$3,807
360	Printing	\$1,500	\$3,000	\$502	\$506	\$400
Total Purchased Services		\$23,000	\$30,325	\$15,666	\$18,877	\$16,455
Consumable Supplies						
411	General Consumable	\$7,000	\$7,000	\$5,033	\$5,316	\$6,793
412	Technology			\$2,493	\$1,730	
473	Computer Licensing Fees	\$8,500	\$9,100	\$7,800	\$8,872	\$4,450
479	Other Non-consumable				\$580	
Total Supplies		\$15,500	\$16,100	\$15,326	\$16,498	\$11,243
Other						
640	Dues and Fees	\$1,000	\$1,000	\$1,001	\$288	\$934
Total Other		\$1,000	\$1,000	\$1,001	\$288	\$934
Grand Total		\$293,239	\$261,206	\$239,469	\$242,820	\$219,397

Change from Prior Year Budget \$ 32,033
12%

Change from Prior Year Actual \$ 53,770
22%

General Fund - Custodial Services 10-2542

This function accounts for the cost of custodial services, utilities and property insurance.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$0	\$0	\$0	\$0	\$0
112	Instructional Aides	\$0	\$0	\$0	\$0	\$0
113	Administrative	\$0	\$0	\$0	\$0	\$0
114	Classified	\$369,844	\$359,978	\$328,001	\$366,383	\$324,154
119	Other Compensation	\$1,440	\$1,440	\$1,440	\$1,440	\$1,340
120	Temporary	\$20,000	\$52,500	\$14,133	\$1,650	\$0
121	LT Substitutes	\$0	\$0	\$0	\$0	\$0
130	Overtime	\$29,500	\$17,400	\$9,658	\$10,373	\$5,122
140	Compensated Absences	\$0	\$750	\$0	\$0	\$5,841
Total Salaries		\$420,784	\$432,068	\$353,233	\$379,846	\$336,458
Benefits						
210	Social Security	\$32,190	\$33,053	\$26,249	\$27,988	\$24,795
220	SD Retirement System	\$22,697	\$22,315	\$20,074	\$22,496	\$20,107
230	Health, Dental & Life Insurance	\$59,400	\$54,600	\$55,099	\$60,327	\$55,137
240	Workers Comp Insurance	\$10,750	\$9,647	\$12,378	\$16,987	\$20,457
Total Benefits		\$125,037	\$119,616	\$113,800	\$127,797	\$120,496
Purchased Services						
315	Registration Fees	\$0	\$0	\$0	\$0	\$0
319	Professional and Technical	\$5,700	\$5,300	\$4,990	\$4,334	\$6,043
321-050	Electricity	\$293,415	\$274,220	\$237,572	\$258,503	\$239,134
321-051	Natural Gas	\$78,934	\$73,770	\$75,370	\$70,906	\$66,442
321-052	Water & Sewer	\$24,800	\$24,800	\$11,048	\$13,311	\$9,401
321-055	Garbage	\$8,370	\$8,370	\$8,740	\$8,047	\$7,932
322	Cleaning	\$8,000	\$8,000	\$7,033	\$6,981	\$5,754
323	Repair & Maintenance	\$0	\$0	\$1,697	\$12	\$4,626
340	Communication	\$0	\$0	\$0	\$40	\$0
Total Purchased Services		\$419,219	\$394,460	\$346,451	\$362,134	\$339,332
Consumable Supplies						
411	General Consumable	\$87,300	\$58,000	\$57,465	\$47,197	\$48,861
479	Other Non-consumable	\$0	\$0	\$0	\$0	\$0
Total Supplies		\$87,300	\$58,000	\$57,465	\$47,197	\$48,861
Other						
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0
651	Property Liability	\$54,000	\$41,000	\$38,837	\$38,965	\$38,441
691	Uniforms	\$1,350	\$1,350	\$337	\$800	\$986
Total Other		\$55,350	\$42,350	\$39,174	\$39,765	\$39,427
Grand Total		\$1,107,690	\$1,046,494	\$910,121	\$956,739	\$884,574

Change from Prior Year Budget \$ 61,197
6%

Change from Prior Year Actual \$ 197,569
22%

General Fund - Care/Upkeep of Grounds 10-2543

The function accounts for costs to maintain school grounds.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative					
114	Classified	\$18,720	\$17,530	\$16,489	\$19,001	\$17,112
119	Other Compensation					
120	Temporary	\$6,000	\$6,000	\$6,123	\$3,146	
121	LT Substitutes					
130	Overtime					\$234
140	Compensated Absences					
Total Salaries		\$24,720	\$23,530	\$22,612	\$22,147	\$17,346
Benefits						
210	Social Security	\$1,891	\$1,800	\$1,730	\$1,689	\$1,327
220	SD Retirement System				\$194	\$47
230	Health, Dental & Life Insurance	\$0	\$0		\$51	
240	Workers Comp Insurance	\$450	\$470	\$760	\$959	\$1,154
Total Benefits		\$2,341	\$2,270	\$2,490	\$2,893	\$2,528
Purchased Services						
315	Registration Fees					
319	Professional and Technical					\$9,537
319-061	Snow Removal	\$20,500	\$20,000	\$20,441	\$17,510	
323	Repair & Maintenance	\$5,000	\$9,500	\$817	\$8,742	\$5,294
325	Rent					
334	Travel					
334-007	Interdistrict Travel					
340	Communication					
Total Purchased Services		\$25,500	\$29,500	\$21,258	\$26,252	\$14,832
Consumable Supplies						
411	General Consumable	\$8,000	\$8,000	\$8,580	\$14,582	\$5,490
412	Technology					
413-054	Fuel				\$482	
479	Other Non-consumable					
Total Supplies		\$8,000	\$8,000	\$8,580	\$15,064	\$5,490
Other						
640	Dues and Fees					
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$60,561	\$63,300	\$54,939	\$66,357	\$40,196

Change from Prior Year Budget \$ (2,739)
-4%

Change from Prior Year Actual \$ 5,622
10%

General Fund - Care/Upkeep of Equipment 10-2544

This function accounts for the cost to maintain district equipment.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative					
114	Classified					
119	Other Compensation					
120	Substitutes					
121	LT Substitutes					
130	Overtime					
140	Compensated Absences					
Total Salaries		\$0	\$0	\$0	\$0	\$0
Benefits						
210	Social Security					
220	SD Retirement System					
230	Health, Dental & Life Insurance					
240	Workers Comp Insurance					
Total Benefits		\$0	\$0	\$0	\$0	\$0
Purchased Services						
315	Registration Fees					
319	Professional and Technical	\$5,500	\$5,373	\$5,184	\$6,833	\$7,101
323	Repair & Maintenance	\$14,000	\$14,000	\$11,283	\$5,055	\$7,352
323-003	Repair & Maintenance - Band	\$1,500	\$1,500			
325	Rent					
334	Travel					
334-007	Interdistrict Travel					
340	Communication					
Total Purchased Services		\$21,000	\$20,873	\$16,467	\$11,888	\$14,453
Consumable Supplies						
411	General Consumable					
412	Technology					
413-054	Fuel					
479	Other Non-consumable			\$32		
Total Supplies		\$0	\$0	\$32	\$0	\$0
Other						
640	Dues and Fees					
651	Property Liability	\$6,500	\$2,500	\$2,273	\$2,157	\$3,429
Total Other		\$6,500	\$2,500	\$2,273	\$2,157	\$3,429
Grand Total		\$27,500	\$23,373	\$18,772	\$14,045	\$17,882

Change from Prior Year Budget \$ 4,127
18%

Change from Prior Year Actual \$ 8,728
46%

General Fund - Security 10-2546

This function accounts for cost of securing district facilities.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative					
114	Classified					
114	Summer Aids					
119	Other Compensation	\$750	\$750	\$360	\$340	
120	Substitutes					
121	LT Substitutes					
130	Overtime					
140	Compensated Absences					
Total Salaries		\$750	\$750	\$360	\$340	\$0
Benefits						
210	Social Security	\$57	\$57	\$28	\$26	
220	SD Retirement System					
230	Health, Dental & Life Insurance					
240	Workers Comp Insurance					
Total Benefits		\$57	\$57	\$28	\$26	\$0
Purchased Services						
315	Registration Fees					
319	Professional and Technical	\$3,500		\$3,468	\$3,616	\$420
323	Repair & Maintenance	\$2,250	\$2,250	\$2,173	\$2,336	\$747
334	Travel					
334-007	Interdistrict Travel					
340	Communication					
Total Purchased Services		\$5,750	\$2,250	\$5,641	\$5,952	\$1,167
Consumable Supplies						
411	General Consumable	\$1,000	\$1,000	\$1,248	\$1,354	
412	Technology					
479	Other Non-consumable	\$5,000	\$5,000			
Total Supplies		\$6,000	\$6,000	\$1,248	\$1,354	\$0
Other						
640	Dues and Fees					
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$12,557	\$9,057	\$7,276	\$7,672	\$1,167

Change from Prior Year Budget \$ 3,500
39%

Change from Prior Year Actual \$ 5,281
73%

General Fund - Care/Upkeep of Buildings/Plant 10-2549

This function accounts for the cost to maintain school facilities.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative	\$50,521	\$49,521	\$48,550	\$48,000	\$45,000
114	Classified	\$37,440	\$38,272	\$39,908	\$36,473	\$34,103
119	Other Compensation	\$480	\$480	\$480	\$480	\$480
120	Temporary					
121	LT Substitutes					
130	Overtime	\$2,500	\$2,500	\$2,306	\$957	\$1,491
140	Compensated Absences		\$160	\$80		\$80
Total Salaries		\$90,941	\$90,933	\$91,324	\$85,910	\$81,155
Benefits						
210	Social Security	\$6,957	\$6,956	\$6,661	\$5,330	\$4,964
220	SD Retirement System	\$5,306	\$5,296	\$5,451	\$5,126	\$4,840
230	Health, Dental & Life Insurance	\$13,200	\$16,800	\$12,959	\$15,058	\$14,084
240	Workers Comp Insurance	\$2,500	\$4,706	\$2,678	\$3,365	\$4,047
Total Benefits		\$27,963	\$33,759	\$27,749	\$28,878	\$27,936
Purchased Services						
315	Registration Fees					
319	Professional and Technical	\$7,000	\$7,000	\$16,118	\$8,649	\$7,299
319-060	HVAC	\$13,000	\$13,000	\$12,475	\$6,238	\$12,475
321-050	Electricity	\$8,556	\$9,140	\$8,066	\$8,616	\$7,655
321-051	Gas	\$3,056	\$3,021	\$2,937	\$2,904	\$2,480
321-052	Water & Sewer	\$1,391	\$1,354	\$1,337	\$1,302	\$1,095
321-055	Garbage	\$2,100	\$1,777	\$2,018	\$1,708	\$1,868
323	Repair & Maintenance	\$147,000	\$135,000	\$133,701	\$137,191	\$143,948
325	Rent	\$1,500	\$1,000	\$1,369	\$4,410	\$1,366
334	Travel		\$500		\$2,033	-\$10
340	Communication	\$1,500	\$1,500	\$1,415	\$14,360	\$1,781
Total Purchased Services		\$185,103	\$173,292	\$179,437	\$187,410	\$179,958
Consumable Supplies						
411	General Consumable	\$13,000	\$13,000	\$7,254		\$8,129
413-053	Diesel Fuel			\$581		
413-054	Unleaded Fuel	\$7,500	\$7,500	\$7,153	\$6,870	\$5,291
479	Other Non-consumable	\$3,000	\$3,000	\$789	\$2,413	\$1,401
Total Supplies		\$23,500	\$23,500	\$15,777	\$9,283	\$14,820
Other						
691	Uniforms	\$250	\$250	\$96	\$470	\$347
Total Other		\$250	\$250	\$96	\$470	\$347
Grand Total		\$327,758	\$321,734	\$314,383	\$311,952	\$304,216
Change from Prior Year Budget		\$ 6,024				
		2%				
Change from Prior Year Actual		\$ 13,375				
		4%				

General Fund - Student Transportation 10-2559

This function accounts for the cost to transport students and staff members. The district owns 13 buses and 9 vehicles and runs nine bus routes.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative	\$48,320	\$47,320	\$45,500	\$45,000	\$41,755
114	Classified	\$191,903	\$178,511	\$169,952	\$181,913	\$167,240
116	Extra Trips	\$5,000	\$5,000	\$3,577	\$3,947	\$3,736
119	Other Compensation	\$2,160	\$2,160	\$1,200	\$1,510	\$2,411
120	Temporary					
121	LT Substitutes					
130	Overtime					
140	Compensated Absences			\$320	\$720	
Total Salaries		\$247,383	\$232,991	\$220,548	\$233,089	\$215,142
Benefits						
210	Social Security	\$18,925	\$17,824	\$16,744	\$17,601	\$16,279
220	SD Retirement System	\$14,543	\$13,679	\$12,963	\$13,199	\$11,107
230	Health, Dental & Life Insurance	\$6,600	\$6,600	\$10,354	\$14,084	\$11,584
240	Workers Comp Insurance	\$6,500	\$6,097	\$7,617	\$10,556	\$9,660
Total Benefits		\$46,568	\$44,201	\$47,678	\$55,440	\$48,631
Purchased Services						
315	Registration Fees	\$500	\$500			
319	Professional and Technical	\$2,000	\$2,000	\$1,597	\$1,674	\$1,041
323	Repair & Maintenance	\$5,000	\$5,000		\$366	\$2,499
323-XXX	Repair & Maintenance Buses	\$52,750	\$52,750	\$59,340	\$61,411	\$42,780
323-XXX	Repair & Maintenance Vehicles	\$16,200	\$19,800	\$9,285	\$10,370	\$25,675
325	Rent	\$4,000	\$400	\$757	\$400	\$400
334	Travel	\$500	\$500	\$95	\$351	\$206
334-007	Interdistrict Travel					
340	Communication	\$2,160	\$2,160	\$2,328	\$3,688	\$3,311
Total Purchased Services		\$83,110	\$83,110	\$73,401	\$78,258	\$75,912
Consumable Supplies						
411	General Consumable	\$7,000	\$7,000	\$5,870	\$6,843	\$6,117
413-053	Diesel Fuel	\$75,000	\$75,000	\$53,309	\$45,500	\$44,746
413-054	Unleaded Fuel	\$12,500	\$12,500	\$10,240	\$16,079	\$8,990
479	Other Non-consumable					\$180
Total Supplies		\$94,500	\$94,500	\$69,418	\$68,422	\$60,033
Other						
640	Dues and Fees	\$100	\$100	\$50	\$50	\$50
651	Property Liability	\$14,350	\$22,250	\$18,978	\$21,259	\$20,026
691	Uniforms	\$1,100	\$1,100	\$1,208	\$1,037	\$1,068
Total Other		\$15,550	\$23,450	\$20,236	\$22,346	\$21,144
Grand Total		\$487,111	\$478,251	\$431,281	\$457,556	\$420,863

Change from Prior Year Budget \$ 8,860
2%

Change from Prior Year Actual \$ 55,830
13%

General Fund - Public Information Service 10-2633

The function accounts for the cost to publish the district newsletter and operate an automated messaging system.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative					
114	Classified					
119	Other Compensation			\$40	\$660	\$400
120	Substitutes					
121	LT Substitutes					
130	Overtime					
140	Compensated Absences					
150	Early Retirement					
Total Salaries		\$0	\$0	\$40	\$660	\$400
Benefits						
210	Social Security			\$3	\$50	\$31
220	SD Retirement System				\$36	
230	Health, Dental & Life Insurance					
240	Workers Comp Insurance					
Total Benefits		\$0	\$0	\$3	\$86	\$31
Purchased Services						
315	Registration Fees					
319	Professional and Technical	\$12,500	\$15,000	\$8,474	\$13,350	\$13,243
334	Travel					
334-007	Interdistrict Travel					
340	Communication	\$750	\$750	\$590	\$1,089	\$613
350	Advertising					
Total Purchased Services		\$13,250	\$15,750	\$9,064	\$14,439	\$13,856
Consumable Supplies						
411	General Consumable	\$500	\$500		\$1,155	
412	Technology					
473	Computer Licensing Fees		\$2,000	\$1,554	\$1,566	\$1,573
479	Other Non-consumable					
Total Supplies		\$500	\$2,500	\$1,554	\$2,721	\$1,573
Other						
640	Dues and Fees					
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$13,750	\$18,250	\$10,661	\$17,907	\$15,860
	Change from Prior Year Budget	\$ (4,500)				
		-25%				
	Change from Prior Year Actual	\$ 3,089				
		29%				

General Fund - Recruitment & Placement 10-2642

The function accounts for the cost to recruit employees.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative					
114	Classified					
119	Other Compensation		\$1,000		\$120	\$1,065
120	Temporary/Substitutes			\$605	\$323	\$55
121	LT Substitutes					
130	Overtime					
140	Compensated Absences					
150	Early Retirement					
Total Salaries		\$0	\$1,000	\$605	\$443	\$1,120
Benefits						
210	Social Security	\$0	\$77	\$46	\$34	\$86
220	SD Retirement System	\$0	\$60		\$7	\$64
230	Health, Dental & Life Insurance					
240	Workers Comp Insurance					
Total Benefits		\$0	\$137	\$46	\$41	\$150
Purchased Services						
315	Registration Fees					
319	Professional and Technical	\$2,600	\$1,600	\$1,384	\$1,557	\$952
334	Travel					
334-007	Interdistrict Travel					
350	Advertising	\$500	\$500			
Total Purchased Services		\$3,100	\$2,100	\$1,384	\$1,557	\$952
Consumable Supplies						
411	General Consumable			\$224		
412	Technology					
473	Computer Licensing Fees		\$1,000	\$850		
479	Other Non-consumable					
Total Supplies		\$0	\$1,000	\$1,074	\$0	\$0
Other						
640	Dues and Fees					
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$3,100	\$4,237	\$3,109	\$2,041	\$2,222
	Change from Prior Year Budget	\$ (1,137)	-27%			
	Change from Prior Year Actual	\$ (9)	0%			

General Fund - Male Cocurricular Activities 10-6100's

The function accounts for cost of cocurricular activities for males.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Certified Coaches	\$47,750	\$49,000	\$47,835	\$49,294	\$51,648
114	Classifeid Coaches	\$10,125	\$7,675	\$10,330	\$9,256	\$5,993
119	Workers & Uncertified Officials	\$4,500	\$8,650	\$3,539	\$2,972	\$2,702
120	Substitutes	\$2,520	\$950	\$2,241	\$755	\$1,265
Total Salaries		\$64,895	\$66,275	\$63,945	\$62,278	\$61,608
Benefits						
210	Social Security	\$4,964	\$5,070	\$4,908	\$4,730	\$4,702
220	SD Retirement System	\$3,743	\$3,920	\$3,001	\$3,146	\$3,262
230	Health, Dental & Life Insurance	\$0	\$0	\$0	\$0	\$0
240	Workers Comp Insurance	\$0	\$0	\$204	\$281	\$0
Total Benefits		\$8,707	\$8,990	\$8,113	\$8,157	\$7,964
Purchased Services						
315	Registration Fees	\$850	\$850	\$1,382	\$605	\$1,055
319	Professional and Technical	\$0	\$0	\$600	\$339	\$441
319-090	Certified Officials	\$9,000	\$7,500	\$8,148	\$7,494	\$6,402
323	Repair & Maintenance	\$3,750	\$3,750	\$0	\$0	\$0
325	Rent	\$0	\$0	\$0	\$0	\$0
334	Travel	\$0	\$0	\$1,909	\$668	\$691
334-007	Interdistrict Travel	\$0	\$0	\$0	\$0	\$0
Total Purchased Services		\$13,600	\$12,100	\$12,039	\$9,106	\$8,589
Consumable Supplies						
411	General Consumable	\$7,300	\$7,305	\$9,951	\$9,662	\$7,333
412	Technology	\$0	\$0	\$0	\$0	\$0
479	Other Non-consumable	\$0	\$0	\$0	\$0	\$0
Total Supplies		\$7,300	\$7,305	\$9,951	\$9,662	\$7,333
Other						
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$94,502	\$94,670	\$94,047	\$89,203	\$85,494
Change from Prior Year Budget		\$ (168)	0%			
Change from Prior Year Actual		\$ 455	0%			

Generl Fund - Female Cocurricular Activities 10-6200s

The function accounts for the cost of cocurricular activities for females.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Certified Coaches	\$53,700	\$52,750	\$46,640	\$47,470	\$49,661
114	Classified Coaches	\$2,500	\$5,300	\$13,465	\$11,301	\$7,034
119	Workers & Uncertified Officials	\$4,500	\$7,250	\$3,425	\$2,995	\$3,227
120	Substitutes	\$1,660	\$1,110	\$1,228	\$1,223	\$1,760
Total Salaries		\$62,360	\$66,410	\$64,758	\$62,988	\$61,682
Benefits						
210	Social Security	\$4,771	\$5,080	\$4,927	\$4,798	\$4,753
220	SD Retirement System	\$3,642	\$3,918	\$3,075	\$3,299	\$3,444
230	Health, Dental & Life Insurance	\$0	\$0	\$0	\$0	\$0
240	Workers Comp Insurance	\$0	\$0	\$199	\$280	\$0
Total Benefits		\$8,413	\$8,998	\$8,201	\$8,376	\$8,197
Purchased Services						
315	Registration Fees	\$1,050	\$1,300	\$648	\$636	\$510
319	Professional and Technical	\$6,675	\$6,175	\$6,356	\$6,667	\$5,190
319-090	Officials	\$10,000	\$9,750	\$9,254	\$8,396	\$9,932
334	Travel	\$0	\$0	\$5,166	\$11,761	\$6,019
334-007	Interdistrict Travel	\$0	\$0	\$0	\$0	\$0
Total Purchased Services		\$17,725	\$17,225	\$21,423	\$27,460	\$21,651
Consumable Supplies						
411	General Consumable	\$4,725	\$4,660	\$2,480	\$4,333	\$4,881
412	Technology	\$0	\$0	\$0	\$0	\$0
479	Other Non-consumable	\$0	\$0	\$0	\$0	\$0
Total Supplies		\$4,725	\$4,660	\$2,480	\$4,333	\$4,881
Other						
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$93,223	\$97,293	\$96,862	\$103,157	\$96,411
Change from Prior Year Budget		\$ (4,071)	-4%			
Change from Prior Year Actual		\$ (3,639)	-4%			

General Fund - Combined Cocurricular Activities 10-6900's

This function accounts for the cost of cocurricular activities for males and females.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Certified Advisor/Coaches	\$73,370	\$80,050	\$78,508	\$76,959	\$73,882
114	Classified Advisor/Coaches	\$5,450	\$0	\$0	\$0	\$760
119	Other Compensation	\$0	\$1,160	\$270	\$58	\$582
120	Substitutes	\$12,020	\$9,920	\$8,843	\$9,285	\$7,218
Total Salaries		\$90,840	\$91,130	\$87,620	\$86,302	\$82,442
Benefits						
210	Social Security	\$6,949	\$6,971	\$6,683	\$6,567	\$6,278
220	SD Retirement System	\$4,729	\$4,873	\$4,717	\$4,618	\$4,470
230	Health, Dental & Life Insurance	\$0	\$0	\$0	\$0	\$0
240	Workers Comp Insurance	\$0	\$0	\$238	\$331	\$0
Total Benefits		\$11,678	\$11,844	\$11,639	\$11,516	\$10,748
Purchased Services						
315	Registration Fees	\$14,950	\$14,950	\$11,619	\$11,287	\$8,929
319	Professional and Technical	\$35,550	\$26,550	\$27,066	\$20,898	\$26,099
319-090	Officials	\$1,100	\$1,700	\$338	\$0	\$329
334	Travel	\$21,050	\$21,050	\$4,985	\$9,571	\$1,515
334-007	Interdistrict Travel	\$0	\$0	\$0	\$0	\$0
Total Purchased Services		\$72,650	\$64,250	\$44,008	\$41,756	\$36,872
Consumable Supplies						
411	General Consumable	\$54,790	\$20,650	\$21,374	\$17,421	\$16,763
412	Technology	\$0	\$0	\$0	\$0	\$0
473	Computer Licensing Fees	\$0	\$0	\$0	\$2,799	\$2,999
479	Other Non-consumable	\$0	\$0	\$0	\$646	\$4,613
Total Supplies		\$54,790	\$20,650	\$21,374	\$20,866	\$24,375
Other						
640	Dues and Fees	\$2,985	\$2,485	\$3,369	\$2,370	\$502
651	Liability Insurance	\$0	\$2,100	\$0	\$0	\$2,181
Total Other		\$2,985	\$4,585	\$3,369	\$2,370	\$2,683
Grand Total		\$232,943	\$192,460	\$168,010	\$162,810	\$157,120
Change from Prior Year Budget		\$ 40,484	21%			
Change from Prior Year Actual		\$ 64,934	39%			

General Fund - Student Cocurricular Transportation 10-6500

The function accounts for the cost of bus drivers for cocurricular activities.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$0	\$0	\$0	\$0	\$0
112	Instructional Aides	\$0	\$0	\$0	\$0	\$0
113	Administrative	\$0	\$0	\$0	\$0	\$0
114	Classified	\$28,500	\$28,500	\$23,670	\$24,493	\$19,401
116	Extra Trips	\$0	\$0	\$0	\$0	\$0
119	Other Compensation	\$0	\$0	\$0	\$577	\$0
120	Temporary/Substitutes	\$0	\$0	\$0	\$0	\$0
130	Overtime	\$0	\$0	\$0	\$175	\$0
140	Compensated Absences	\$0	\$0	\$0	\$0	\$0
Total Salaries		\$28,500	\$28,500	\$23,670	\$25,245	\$19,401
Benefits						
210	Social Security	\$2,180	\$2,180	\$1,811	\$1,931	\$1,487
220	SD Retirement System	\$1,710	\$1,710	\$1,161	\$1,205	\$922
230	Health, Dental & Life Insurance	\$0	\$0	\$0	\$0	\$0
240	Workers Comp Insurance	\$0	\$0	\$658	\$927	\$41
Total Benefits		\$3,890	\$3,890	\$3,630	\$4,064	\$2,449
Purchased Services						
315	Registration Fees	\$0	\$0	\$0	\$0	\$0
319	Professional and Technical	\$0	\$0	\$0	\$2,425	\$0
323	Repair & Maintenance	\$0	\$0	\$0	\$0	\$0
323-XXX	Repair & Maintenance Buses	\$0	\$0	\$0	\$0	\$0
323-XXX	Repair & Maintenance Vehicles	\$0	\$0	\$0	\$0	\$0
325	Rent	\$2,000	\$2,000	\$1,064	\$0	\$0
334	Travel	\$0	\$0	\$0	\$0	\$0
334-007	Interdistrict Travel	\$0	\$0	\$0	\$0	\$0
Total Purchased Services		\$2,000	\$2,000	\$1,064	\$2,425	\$0
Consumable Supplies						
411	General Consumable	\$0	\$0	\$0	\$0	\$0
413-053	Diesel Fuel	\$0	\$0	\$0	\$0	\$0
413-054	Unleaded Fuel	\$0	\$0	\$0	\$0	\$0
479	Other Non-consumable	\$0	\$0	\$0	\$0	\$0
Total Supplies		\$0	\$0	\$0	\$0	\$0
Other						
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0
691	Uniforms	\$0	\$0	\$0	\$0	\$0
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$34,390	\$34,390	\$28,363	\$31,734	\$21,850

Change from Prior Year Budget \$ -
0%

Change from Prior Year Actual \$ 6,027
21%

General Fund - Unemployment Insurance 10-4400

This function accounts for cost of unemployment benefits for employees who no longer work for the district.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative					
114	Classified					
119	Other Compensation					
120	Temporary/Substitutes					
121	LT Substitutes					
130	Overtime					
140	Compensated Absences					
Total Salaries		\$0	\$0	\$0	\$0	\$0
Benefits						
210	Social Security					
220	SD Retirement System					
230	Health, Dental & Life Insurance					
240	Workers Comp Insurance					
Total Benefits		\$0	\$0	\$0	\$0	\$0
Purchased Services						
315	Registration Fees					
319	Professional and Technical	\$40,000	\$2,000	\$0	\$0	\$0
Total Purchased Services		\$40,000	\$2,000	\$0	\$0	\$0
Consumable Supplies						
Total Supplies		\$0	\$0	\$0	\$0	\$0
Other						
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$40,000	\$2,000	\$0	\$0	\$0
	Change from Prior Year Budget	\$ 38,000				
		1900%				
	Change from Prior Year Actual	\$ 40,000				
		#DIV/0!				

General Fund - Early Retirement 10-4500

The function accounts for the cost of early retirement benefit payments. Employees are allowed 80% of their current salary on the year of their retirement. This benefit will be discontinued in 2021.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative					
114	Classified					
119	Other Compensation					
120	Temporary/Substitutes					
121	LT Substitutes					
130	Overtime					
140	Compensated Absences					
150	Early Retirement	\$432,823	\$55,463	\$34,049	\$39,008	\$51,463
Total Salaries		\$432,823	\$55,463	\$34,049	\$39,008	\$51,463
Benefits						
210	Social Security	\$33,111	\$4,243	\$2,605	\$2,984	\$3,937
220	SD Retirement System					
230	Health, Dental & Life Insurance					
240	Workers Comp Insurance					
Total Benefits		\$33,111	\$4,243	\$2,605	\$2,984	\$3,937
Grand Total		\$465,934	\$59,706	\$36,654	\$41,992	\$55,400
Change from Prior Year Budget		\$ 429,279	1171%			
Change from Prior Year Actual		\$ 423,943	1010%			

**West Central School District No. 49-7
Five Year Capital Outlay Plan**

	2020 2021	2021 2022	2022 2023	2023 2024	2024 2025	5 Year Total 2020-2024
Beginning Fund Balance	\$ 1,228,971	\$ 1,357,117	\$ 1,303,592	\$ 731,230	\$ 1,625,242	
Revenue						
Property Taxes	2,086,655	2,128,388	2,170,956	2,214,375	2,258,662	10,859,035
Sioux Falls School District	161,975	155,587	148,682	141,638	134,050	741,932
Contributions	5,000	5,000	5,000	5,000	5,000	25,000
Clean Diesel Grant	23,078	-	-	-	-	23,078
Federal Wetlands	5,500	5,500	5,500	5,500	5,500	27,500
Federal Reimbursement for BABs	59,689	32,000	-	-	-	91,689
Interest	15,000	15,000	15,000	15,000	15,000	75,000
Lease	-	-	-	-	-	-
Total Revenue	2,356,896	2,341,475	2,345,138	2,381,513	2,418,212	11,843,234

Expenditures

Debt Payments

Capital Outlay Certificates	875,000	750,000	450,000	455,000	455,000	2,985,000
Facility Master Plan	40,000					40,000

Instruction

Curriculum	100,000	100,000	100,000	100,000	100,000	500,000
Classroom Equipment	25,000	25,000	25,000	25,000	25,000	125,000
Sioux Falls CTE	2,500	2,500	2,500	2,500	2,500	12,500
Laptops & iPads		475,000				475,000
Laptop & iPad Accessories (10% of device)	-	47,500	-	-	-	47,500

Library

Books	6,500	6,500	6,500	6,500	6,500	32,500
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Technology

Other Technology	105,000	75,000	75,000	75,000	75,000	405,000
Security Equipment	15,000	15,000	15,000	15,000	15,000	75,000
Capital Lease - Copiers & Printers	21,000	21,000	21,000	21,000	21,000	105,000

Construction & Improvements

Flooring	15,000	15,000	15,000	15,000	15,000	75,000
Parking Lot Maintenance	20,000	20,000	20,000	20,000	20,000	100,000
Sidewalk Maintenance	7,500	7,500	7,500	7,500	7,500	37,500
Bathroom Renovations	75,000	50,000	50,000	50,000	50,000	275,000
Tuckpointing/Caulking	50,000	50,000	50,000	50,000	50,000	250,000
HUEL ADA Accessible Entrances	5,000					5,000
Concrete Floors in Bus Barn	35,000					35,000
Insulate Bus Barn	45,000					45,000
Multipurpose Door to Commons	40,000					40,000
HAEI Boilers (2)		130,000				130,000
HAEI Parking Lot Resurface (chip seal)		75,000				75,000
HUEL Parking Lot Resurface (chip seal)		125,000				125,000
HS/Becker Center Roof Replacement			1,000,000			1,000,000
Weight Room Renovation			300,000			300,000
Replace Becker Center Bleachers			225,000			225,000
HS Commons Flooring & Acoustical Improvements			150,000			150,000
HEUL Gym Roof Replacement				175,000		175,000
HUEL Gym Air Conditioning				75,000		75,000
HS Dumpster Enclosure					25,000	25,000
Replace Football Crows Nest					500,000	500,000

Custodial

Equipment	15,000	15,000	15,000	5,000	5,000	55,000
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Building/Grounds Maintenance

Grounds Equipment	5,000	5,000	5,000	5,000	5,000	25,000
Building Equipment	2,500	2,500	2,500	2,500	2,500	12,500

Transportation

Vehicles	25,000	25,000	25,000	25,000	25,000	125,000
Buses	92,500	100,000	100,000	100,000	100,000	492,500

West Central School District No. 49-7
Five Year Capital Outlay Plan

	2020	2021	2022	2023	2024	5 Year Total
	2021	2022	2023	2024	2025	2020-2024
Cocurricular						
Athletic Uniform Rotations	30,000	30,000	30,000	30,000	30,000	150,000
Athletic Equipment	5,250	2,500	2,500	2,500	2,500	15,250
Wrestling Mats	23,000					23,000
Football Scoreboard	23,000					23,000
Music Equipment		10,000	10,000	10,000	10,000	40,000
Portable Stage	55,000					55,000
Band Uniforms/Choir Robes	120,000					120,000
Other						
Transfer to General Fund	215,000	215,000	215,000	215,000	215,000	1,075,000
Early Retirement Closeout	135,000					135,000
Total Expenditures	2,228,750	2,395,000	2,917,500	1,487,500	1,762,500	10,791,250
Revenues Over/(Under) Expenditures	128,146	(53,525)	(572,362)	894,013	655,712	1,051,984
Ending Fund Balance	\$ 1,357,117	\$ 1,303,592	\$ 731,230	\$ 1,625,242	\$ 2,280,955	
	61%	54%	25%	109%	129%	

Special Education Fund - Mild to Moderate Disabilities 22-1221

This function accounts for the direct cost to educate special education students, ages 5 through 21, at all buildings who have mild to moderate disabilities.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$442,220	\$431,180	\$427,024	\$396,291	\$390,686
112	Instructional Aides	\$200,365	\$191,246	\$239,482	\$243,448	\$155,572
113	Administrative	\$0	\$0	\$0	\$0	\$0
114	Classified	\$0	\$0	\$0	\$0	\$0
119	Other Compensation	\$30,000	\$31,000	\$2,081	\$3,391	\$3,289
120	Temporary/Substitutes	\$4,400	\$4,400	\$23,134	\$28,097	\$21,668
121	LT Substitutes	\$0	\$0	\$0	\$0	\$2,993
130	Overtime	\$0	\$0	\$1,445	\$300	\$162
140	Compensated Absences	\$440	\$440	\$490	\$330	\$220
Total Salaries		\$677,425	\$658,266	\$693,655	\$671,856	\$574,590
Benefits						
210	Social Security	\$51,823	\$50,357	\$49,505	\$49,140	\$42,204
220	SD Retirement System	\$40,355	\$39,206	\$40,213	\$38,477	\$32,939
230	Health, Dental & Life Insurance	\$86,526	\$109,272	\$91,412	\$66,964	\$43,860
240	Workers Comp Insurance	\$2,050	\$1,309	\$2,142	\$2,898	\$3,141
Total Benefits		\$180,754	\$200,144	\$183,272	\$157,478	\$122,144
Purchased Services						
313	Education Cooperatives	\$17,000	\$17,000	\$17,000	\$17,000	\$16,829
315	Registration Fees	\$0	\$0	\$25	\$15	\$20
319	Professional and Technical	\$0	\$1,000	\$270	\$243	\$0
334	Travel	\$0	\$0	\$0	\$0	\$0
334-007	Interdistrict Travel	\$0	\$0	\$0	\$0	\$0
373	Tuition to other Edu Institutions	\$0	\$0	\$0	\$0	\$0
Total Purchased Services		\$17,000	\$18,000	\$17,295	\$17,258	\$16,849
Consumable Supplies						
411	General Consumable	\$6,250	\$6,750	\$6,388	\$1,887	\$4,496
412	Technology	\$0	\$0	\$0	\$0	\$0
415	Special Education	\$0	\$0	\$0	\$0	\$0
421	Textbooks	\$0	\$0	\$8,832	\$0	\$944
422	Instructional Software	\$0	\$0	\$123	\$199	\$0
424	Workbooks & Subscriptions	\$0	\$0	\$0	\$0	\$0
479	Other Non-consumable	\$0	\$0	\$1,122	\$0	\$0
Total Supplies		\$6,250	\$6,750	\$16,465	\$2,086	\$5,440
Other						
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$881,429	\$883,160	\$910,686	\$848,678	\$719,023
Change from Prior Year Budget		\$ (1,730)	0%			
Change from Prior Year Actual		\$ (29,257)	-3%			

Special Education Fund - Severe Disabilities 22-1222

This function accounts for the direct cost to educate special education students, ages 5 through 21, at all buildings who have severe disabilities.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$0	\$0	\$0	\$0	\$0
112	Instructional Aides	\$179,253	\$48,563	\$0	\$0	\$0
113	Administrative	\$0	\$0	\$0	\$0	\$0
114	Classified	\$0	\$0	\$0	\$0	\$0
119	Other Compensation	\$0	\$0	\$1,066	\$0	\$0
120	Temporary/Substitutes	\$0	\$0	\$0	\$0	\$0
121	LT Substitutes	\$0	\$0	\$0	\$0	\$0
130	Overtime	\$0	\$0	\$0	\$0	\$0
140	Compensated Absences	\$0	\$0	\$0	\$0	\$0
Total Salaries		\$179,253	\$48,563	\$1,066	\$0	\$0
Benefits						
210	Social Security	\$13,713	\$3,715	\$82	\$0	\$0
220	SD Retirement System	\$10,755	\$2,914	\$64	\$0	\$0
230	Health, Dental & Life Insurance	\$30,624	\$6,204	\$0	\$0	\$0
240	Workers Comp Insurance	\$650	\$165	\$0	\$0	\$0
Total Benefits		\$55,742	\$12,998	\$145	\$0	\$0
Purchased Services						
313	Education Cooperatives	\$0	\$0	\$0	\$0	\$0
315	Registration Fees	\$0	\$0	\$0	\$0	\$0
319	Professional and Technical	\$0	\$0	\$2,319	\$0	\$0
334	Travel	\$0	\$0	\$0	\$0	\$0
334-007	Interdistrict Travel	\$0	\$0	\$0	\$0	\$0
Total Purchased Services		\$0	\$0	\$2,319	\$0	\$0
Consumable Supplies						
411	General Consumable	\$4,350	\$750	\$109	\$0	\$0
412	Technology	\$0	\$0	\$0	\$0	\$0
479	Other Non-consumable	\$0	\$0	\$297	\$0	\$0
Total Supplies		\$4,350	\$750	\$405	\$0	\$0
Other						
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$239,345	\$62,311	\$3,935	\$0	\$0
Change from Prior Year Budget		\$177,034	284%			
Change from Prior Year Actual		\$235,410	5982%			

Special Education Fund - Day Programs 22-1223

This function accounts for the direct cost to educate students with severe disabilities, ages 5 to 21, whom have needs that the district cannot provide for. These students attend institutions during the day and return home each night.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$0	\$0	\$0	\$0	\$0
112	Instructional Aides	\$0	\$0	\$0	\$0	\$0
113	Administrative	\$0	\$0	\$0	\$0	\$0
114	Classified	\$0	\$0	\$0	\$0	\$0
119	Other Compensation	\$0	\$0	\$0	\$0	\$0
120	Temporary/Substitutes	\$0	\$0	\$0	\$0	\$0
121	LT Substitutes	\$0	\$0	\$0	\$0	\$0
130	Overtime	\$0	\$0	\$0	\$0	\$0
140	Compensated Absences	\$0	\$0	\$0	\$0	\$0
Total Salaries		\$0	\$0	\$0	\$0	\$0
Benefits						
210	Social Security	\$0	\$0	\$0	\$0	\$0
220	SD Retirement System	\$0	\$0	\$0	\$0	\$0
230	Health, Dental & Life Insurance	\$0	\$0	\$0	\$0	\$0
240	Workers Comp Insurance	\$0	\$0	\$0	\$0	\$0
Total Benefits		\$0	\$0	\$0	\$0	\$0
Purchased Services						
313	Education Cooperatives	\$27,892	\$23,500	\$15,840	\$14,601	\$15,647
315	Registration Fees	\$0	\$0	\$0	\$0	\$0
319	Professional and Technical	\$0	\$0	\$0	\$2,133	\$3,220
334	Travel	\$0	\$0	\$0	\$0	\$0
334-007	Interdistrict Travel	\$0	\$0	\$0	\$0	\$0
373	Tuition to other Edu Institutions	\$330,385	\$226,625	\$208,536	\$224,554	\$227,369
Total Purchased Services		\$358,277	\$250,125	\$224,376	\$241,288	\$246,237
Consumable Supplies						
411	General Consumable	\$0	\$0	\$0	\$0	\$0
412	Technology	\$0	\$0	\$0	\$0	\$0
479	Other Non-consumable	\$0	\$0	\$0	\$0	\$0
Total Supplies		\$0	\$0	\$0	\$0	\$0
Other						
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$358,277	\$250,125	\$224,376	\$241,288	\$246,237
Change from Prior Year Budget		\$ 108,152	43%			
Change from Prior Year Actual		\$ 133,900	60%			

Special Education Fund - Residential Programs 22-1224

This function accounts for the direct cost to educate students with severe disabilities, ages 5 to 21, whom have needs that the district cannot provide for. These students attend institutions as residents.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$0	\$0	\$0	\$0	\$0
112	Instructional Aides	\$0	\$0	\$0	\$0	\$0
113	Administrative	\$0	\$0	\$0	\$0	\$0
114	Classified	\$0	\$0	\$0	\$0	\$0
119	Other Compensation	\$0	\$0	\$0	\$0	\$0
120	Temporary/Substitutes	\$0	\$0	\$0	\$0	\$0
121	LT Substitutes	\$0	\$0	\$0	\$0	\$0
130	Overtime	\$0	\$0	\$0	\$0	\$0
140	Compensated Absences	\$0	\$0	\$0	\$0	\$0
Total Salaries		\$0	\$0	\$0	\$0	\$0
Benefits						
210	Social Security	\$0	\$0	\$0	\$0	\$0
220	SD Retirement System	\$0	\$0	\$0	\$0	\$0
230	Health, Dental & Life Insurance	\$0	\$0	\$0	\$0	\$0
240	Workers Comp Insurance	\$0	\$0	\$0	\$0	\$0
Total Benefits		\$0	\$0	\$0	\$0	\$0
Purchased Services						
313	Education Cooperatives	\$0	\$0	\$0	\$0	\$0
315	Registration Fees	\$0	\$0	\$0	\$0	\$0
319	Professional and Technical	\$0	\$0	\$0	\$0	\$0
334	Travel	\$0	\$0	\$0	\$0	\$0
334-007	Interdistrict Travel	\$0	\$0	\$0	\$0	\$0
373	Tuition to other Edu Institutions	\$0	\$0	\$9,317	\$13,066	\$0
391	Residential	\$34,920	\$30,000	\$0	\$0	\$0
Total Purchased Services		\$34,920	\$30,000	\$9,317	\$13,066	\$0
Consumable Supplies						
411	General Consumable	\$0	\$0	\$0	\$0	\$0
412	Technology	\$0	\$0	\$0	\$0	\$0
479	Other Non-consumable	\$0	\$0	\$0	\$0	\$0
Total Supplies		\$0	\$0	\$0	\$0	\$0
Other						
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$34,920	\$30,000	\$9,317	\$13,066	\$0

Change from Prior Year Budget

\$ 4,920
16%

Change from Prior Year Actual

\$ 25,603
275%

Early Childhood 22-1226

This function accounts for the direct cost of special education for children ages birth to five. Children age three to five are transported to the school and services are provided in a classroom setting. Children age birth to three are provided services in home.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$50,470	\$49,475	\$22,400	\$44,155	\$44,155
112	Instructional Aides	\$35,728	\$18,234	\$10,807	\$18,032	\$16,265
113	Administrative	\$0	\$0	\$0	\$0	\$0
114	Classified	\$0	\$0	\$0	\$0	\$0
119	Other Compensation	\$5,000	\$2,500	\$2,166	\$2,109	\$1,435
120	Temporary/Substitutes	\$1,100	\$1,100	\$2,123	\$0	\$330
121	LT Substitutes	\$0	\$0	\$0	\$0	\$0
130	Overtime	\$0	\$0	\$0	\$0	\$0
140	Compensated Absences	\$110	\$110	\$0	\$110	\$0
Total Salaries		\$92,408	\$71,419	\$37,495	\$64,407	\$62,185
Benefits						
210	Social Security	\$7,069	\$5,273	\$2,855	\$4,920	\$4,757
220	SD Retirement System	\$5,472	\$4,063	\$2,122	\$3,864	\$3,711
230	Health, Dental & Life Insurance	\$20,016	\$15,792	\$3,329	\$2,254	\$93
240	Workers Comp Insurance	\$200	\$198	\$195	\$280	\$337
Total Benefits		\$32,757	\$25,325	\$8,501	\$11,319	\$8,898
Purchased Services						
313	Education Cooperatives	\$0	\$0	\$0	\$0	\$0
315	Registration Fees	\$250	\$250	\$0	\$0	\$0
319	Professional and Technical	\$0	\$0	\$0	\$0	\$0
334	Travel	\$250	\$250	\$887	\$0	\$0
334-007	Interdistrict Travel	\$0	\$250	\$0	\$0	\$0
Total Purchased Services		\$500	\$750	\$887	\$0	\$0
Consumable Supplies						
411	General Consumable	\$1,500	\$1,500	\$654	\$687	\$331
412	Technology	\$0	\$0	\$0	\$0	\$0
421	Textbooks	\$0	\$0	\$0	\$0	\$0
422	Instructional Software	\$0	\$0	\$0	\$0	\$0
424	Instructional Workbooks	\$0	\$0	\$0	\$0	\$0
479	Other Non-consumable	\$0	\$0	\$0	\$0	\$0
Total Supplies		\$1,500	\$1,500	\$654	\$687	\$331
Other						
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$127,165	\$98,994	\$47,537	\$76,413	\$71,414

Change from Prior Year Budget \$ 28,171
28%

Change from Prior Year Actual \$ 79,628
168%

Special Education Fund - Nurse Services 22-2134

This function accounts for the cost of direct nursing services provided to special education students with severe disabilities.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$0	\$0	\$0	\$0	\$0
112	Instructional Aides	\$0	\$0	\$0	\$0	\$0
113	Administrative	\$0	\$0	\$0	\$0	\$0
114	Classified	\$0	\$0	\$0	\$0	\$0
119	Other Compensation	\$0	\$0	\$0	\$0	\$0
120	Temporary/Substitutes	\$0	\$0	\$0	\$0	\$0
121	LT Substitutes	\$0	\$0	\$0	\$0	\$0
130	Overtime	\$0	\$0	\$0	\$0	\$0
140	Compensated Absences	\$0	\$0	\$0	\$0	\$0
Total Salaries		\$0	\$0	\$0	\$0	\$0
Benefits						
210	Social Security	\$0	\$0	\$0	\$0	\$0
220	SD Retirement System	\$0	\$0	\$0	\$0	\$0
230	Health, Dental & Life Insurance	\$0	\$0	\$0	\$0	\$0
240	Workers Comp Insurance	\$0	\$0	\$0	\$0	\$0
Total Benefits		\$0	\$0	\$0	\$0	\$0
Purchased Services						
313	Education Cooperatives	\$0	\$0	\$0	\$0	\$0
315	Registration Fees	\$0	\$0	\$0	\$0	\$0
319	Professional and Technical	\$35,000	\$32,000	\$28,215	\$24,135	\$27,094
334	Travel	\$0	\$0	\$0	\$0	\$0
334-007	Interdistrict Travel	\$0	\$0	\$0	\$0	\$0
Total Purchased Services		\$35,000	\$32,000	\$28,215	\$24,135	\$27,094
Consumable Supplies						
411	General Consumable	\$0	\$0	\$0	\$0	\$0
412	Technology	\$0	\$0	\$0	\$0	\$0
479	Other Non-consumable	\$0	\$0	\$0	\$0	\$0
Total Supplies		\$0	\$0	\$0	\$0	\$0
Other						
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$35,000	\$32,000	\$28,215	\$24,135	\$27,094
Change from Prior Year Budget		\$ 3,000				
		9%				
Change from Prior Year Actual		\$ 6,785				
		24%				

Special Education - Psychological Services 22-2143

This function accounts for the cost of psychological services for students.

Object Code	Description	Proposed 2020-2021	Proposed 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$62,295	\$61,292	\$59,278	\$49,903	\$58,990
112	Instructional Aides					
113	Administrative					
114	Classified					
119	Other Compensation					\$41
120	Temporary/Substitutes					
121	LT Substitutes					
130	Overtime					
140	Compensated Absences					
Total Salaries		\$62,295	\$61,292	\$59,278	\$49,903	\$59,031
Benefits						
210	Social Security	\$4,766	\$4,689	\$4,371	\$3,636	\$4,345
220	SD Retirement System	\$3,738	\$3,678	\$3,557	\$2,994	\$3,542
230	Health, Dental & Life Insurance	\$6,600	\$6,600	\$6,629	\$6,629	\$6,200
240	Workers Comp Insurance	\$200	\$208	\$187	\$261	\$331
Total Benefits		\$15,303	\$15,175	\$14,744	\$13,520	\$14,419
Purchased Services						
313	Education Cooperatives					
315	Registration Fees	\$250	\$250			\$175
319	Professional and Technical	\$6,000			\$1,467	
334	Travel	\$250	\$250			
334-007	Interdistrict Travel	\$250	\$250			
Total Purchased Services		\$6,750	\$750	\$0	\$1,467	\$175
Consumable Supplies						
411	General Consumable	\$3,000	\$3,000	\$2,186	\$2,519	\$5,220
412	Technology					
479	Other Non-consumable			\$598		
Total Supplies		\$3,000	\$3,000	\$2,784	\$2,519	\$5,220
Other						
640	Dues and Fees	\$0	\$0			
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$87,348	\$80,217	\$76,806	\$67,409	\$78,846
Change from Prior Year Budget		\$ 7,132				
		9%				
Change from Prior Year Actual		\$ 10,543				
		14%				

Special Education Fund - Speech Pathology 22-2152

This function accounts for the cost to provide speech therapy services to students.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$149,575	\$146,775	\$105,410	\$103,513	\$103,582
112	Instructional Aides	\$0	\$0	\$0	\$0	\$0
113	Administrative	\$0	\$0	\$0	\$0	\$0
114	Classified	\$0	\$0	\$0	\$0	\$0
119	Other Compensation	\$5,000	\$0	\$1,296	\$1,391	\$1,160
120	Temporary/Substitutes	\$0	\$0	\$2,536	\$0	\$1,474
121	LT Substitutes	\$0	\$0	\$0	\$0	\$3,465
130	Overtime	\$0	\$0	\$0	\$0	\$0
140	Compensated Absences	\$0	\$0	\$110	\$0	\$0
Total Salaries		\$154,575	\$146,775	\$109,352	\$104,904	\$109,681
Benefits						
210	Social Security	\$11,825	\$11,228	\$8,072	\$7,843	\$8,391
220	SD Retirement System	\$9,275	\$8,807	\$6,409	\$6,296	\$6,253
230	Health, Dental & Life Insurance	\$6,600	\$6,600	\$6,108	\$58	\$101
240	Workers Comp Insurance	\$300	\$499	\$331	\$465	\$581
Total Benefits		\$27,999	\$27,134	\$20,919	\$14,662	\$15,326
Purchased Services						
313	Education Cooperatives	\$0	\$0	\$0	\$0	\$0
315	Registration Fees	\$500	\$1,000	\$0	\$0	\$100
319	Professional and Technical	\$55,000	\$40,000	\$32,330	\$33,866	\$38,543
334	Travel	\$200	\$200	\$0	\$0	\$54
334-007	Interdistrict Travel	\$0	\$400	\$0	\$410	\$370
Total Purchased Services		\$55,700	\$41,600	\$32,330	\$34,275	\$39,066
Consumable Supplies						
411	General Consumable	\$1,650	\$1,650	\$2,155	\$1,045	\$1,427
412	Technology	\$0	\$0	\$0	\$0	\$0
479	Other Non-consumable	\$0	\$0	\$0	\$0	\$0
Total Supplies		\$1,650	\$1,650	\$2,155	\$1,045	\$1,427
Other						
640	Dues and Fees	\$0	\$0	\$225	\$225	\$225
Total Other		\$0	\$0	\$225	\$225	\$225
Grand Total		\$239,924	\$217,159	\$164,981	\$155,111	\$165,724
Change from Prior Year Budget		\$ 22,766	10%			
Change from Prior Year Actual		\$ 74,944	45%			

Special Education Fund - Physical Therapy 22-2171

This function accounts for the cost to provide physical therapy services to students. Services are provided by an independent contractor.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$0	\$0	\$0	\$0	\$0
112	Instructional Aides	\$0	\$0	\$0	\$0	\$0
113	Administrative	\$0	\$0	\$0	\$0	\$0
114	Classified	\$0	\$0	\$0	\$0	\$0
119	Other Compensation	\$0	\$0	\$0	\$0	\$0
120	Temporary/Substitutes	\$0	\$0	\$0	\$0	\$0
121	LT Substitutes	\$0	\$0	\$0	\$0	\$0
130	Overtime	\$0	\$0	\$0	\$0	\$0
140	Compensated Absences	\$0	\$0	\$0	\$0	\$0
Total Salaries		\$0	\$0	\$0	\$0	\$0
Benefits						
210	Social Security	\$0	\$0	\$0	\$0	\$0
220	SD Retirement System	\$0	\$0	\$0	\$0	\$0
230	Health, Dental & Life Insurance	\$0	\$0	\$0	\$0	\$0
240	Workers Comp Insurance	\$0	\$0	\$0	\$0	\$0
Total Benefits		\$0	\$0	\$0	\$0	\$0
Purchased Services						
313	Education Cooperatives	\$0	\$0	\$0	\$0	\$0
315	Registration Fees	\$0	\$0	\$0	\$0	\$0
319	Professional and Technical	\$40,000	\$45,000	\$12,972	\$28,512	\$35,652
334	Travel	\$2,000	\$2,000	\$1,109	\$1,871	\$1,918
334-007	Interdistrict Travel	\$0	\$0	\$0	\$0	\$0
Total Purchased Services		\$42,000	\$47,000	\$14,081	\$30,383	\$37,570
Consumable Supplies						
411	General Consumable	\$750	\$750	\$0	\$266	\$0
412	Technology	\$0	\$0	\$0	\$0	\$0
479	Other Non-consumable	\$0	\$0	\$0	\$0	\$0
Total Supplies		\$750	\$750	\$0	\$266	\$0
Other						
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$42,750	\$47,750	\$14,081	\$30,649	\$37,570

Change from Prior Year Budget \$ (5,000)
-10%

Change from Prior Year Actual \$ 28,669
204%

Special Education Fund - Occupational Therapy 22-2172

This function accounts for the cost to provide occupational therapy services to students. Services are provided by an independent contractor.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$0	\$0	\$0	\$0	\$0
112	Instructional Aides	\$0	\$0	\$0	\$0	\$0
113	Administrative	\$0	\$0	\$0	\$0	\$0
114	Classified	\$0	\$0	\$0	\$0	\$0
119	Other Compensation	\$0	\$0	\$0	\$0	\$0
120	Temporary/Substitutes	\$0	\$0	\$0	\$0	\$0
121	LT Substitutes	\$0	\$0	\$0	\$0	\$0
130	Overtime	\$0	\$0	\$0	\$0	\$0
140	Compensated Absences	\$0	\$0	\$0	\$0	\$0
Total Salaries		\$0	\$0	\$0	\$0	\$0
Benefits						
210	Social Security	\$0	\$0	\$0	\$0	\$0
220	SD Retirement System	\$0	\$0	\$0	\$0	\$0
230	Health, Dental & Life Insurance	\$0	\$0	\$0	\$0	\$0
240	Workers Comp Insurance	\$0	\$0	\$0	\$0	\$0
Total Benefits		\$0	\$0	\$0	\$0	\$0
Purchased Services						
313	Education Cooperatives	\$0	\$0	\$0	\$0	\$0
315	Registration Fees	\$0	\$0	\$0	\$0	\$0
319	Professional and Technical	\$72,000	\$71,000	\$57,449	\$59,070	\$54,632
334	Travel	\$0	\$0	\$0	\$0	\$0
334-007	Interdistrict Travel	\$0	\$0	\$0	\$0	\$0
Total Purchased Services		\$72,000	\$71,000	\$57,449	\$59,070	\$54,632
Consumable Supplies						
411	General Consumable	\$1,000	\$1,000	\$437	\$390	\$68
412	Technology	\$0	\$0	\$0	\$0	\$0
479	Other Non-consumable	\$0	\$0	\$0	\$0	\$0
Total Supplies		\$1,000	\$1,000	\$437	\$390	\$68
Other						
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$73,000	\$72,000	\$57,886	\$59,460	\$54,699
Change from Prior Year Budget		\$ 1,000				
		1%				
Change from Prior Year Actual		\$ 15,114				
		26%				

Special Education Fund - Instructional Staff Training 22-2213-517

This function accounts for the cost of professional development/training for special education staff.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative					
114	Classified					
119	Other Compensation					
120	Temporary/Substitutes	\$1,500	\$1,500		\$990	\$385
121	LT Substitutes					
130	Overtime					
140	Compensated Absences					
Total Salaries		\$1,500	\$1,500	\$0	\$990	\$385
Benefits						
210	Social Security	\$115	\$115		\$76	\$29
220	SD Retirement System	\$0	\$0			
230	Health, Dental & Life Insurance					
240	Workers Comp Insurance					
Total Benefits		\$115	\$115	\$0	\$76	\$29
Purchased Services						
313	Education Cooperatives					
315	Registration Fees	\$3,500	\$3,500	\$1,571	\$350	\$510
319	Professional and Technical					
334	Travel	\$1,000	\$1,000	\$425		
334-007	Interdistrict Travel					
Total Purchased Services		\$4,500	\$4,500	\$1,996	\$350	\$510
Consumable Supplies						
411	General Consumable					
412	Technology					
479	Other Non-consumable					
Total Supplies		\$0	\$0	\$0	\$0	\$0
Other						
640	Dues and Fees					
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$6,115	\$6,115	\$1,996	\$1,416	\$924
Change from Prior Year Budget		\$ -				0%
Change from Prior Year Actual		\$ 4,119				206%

Special Education Fund - Administration 22-2710

This function accounts for the cost of the district Special Services Director.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative	\$75,585	\$75,585	\$76,586	\$78,354	\$74,195
114	Classified	\$3,275	\$3,275	\$3,782	\$3,862	\$4,036
119	Other Compensation	\$11,130	\$11,143	\$8,658	\$1,200	\$1,200
120	Temporary/Substitutes					
121	LT Substitutes					
130	Overtime					
140	Compensated Absences			\$55		
Total Salaries		\$89,990	\$90,003	\$89,081	\$83,416	\$79,431
Benefits						
210	Social Security	\$6,884	\$6,885	\$5,806	\$5,720	\$5,856
220	SD Retirement System	\$5,399	\$5,400	\$4,676	\$4,630	\$4,694
230	Health, Dental & Life Insurance	\$9,240	\$9,240	\$9,272	\$14,626	\$16,811
240	Workers Comp Insurance	\$200	\$268	\$240	\$358	\$444
Total Benefits		\$21,724	\$21,794	\$19,994	\$25,333	\$27,805
Purchased Services						
313	Education Cooperatives					
315	Registration Fees	\$1,750	\$750	\$780	\$1,035	\$555
319	Professional and Technical	\$3,000	\$3,000	\$2,744	\$5,128	\$2,587
334	Travel	\$3,500	\$2,750	\$1,286	\$412	\$1,486
334-007	Interdistrict Travel					
340	Communication	\$2,000	\$2,000	\$1,850	\$1,965	\$1,767
373	Tuition to other Edu Institutions					
Total Purchased Services		\$10,250	\$8,500	\$6,661	\$8,541	\$6,395
Consumable Supplies						
411	General Consumable	\$1,000	\$1,000	\$306	\$280	\$727
412	Technology					
479	Other Non-consumable					
Total Supplies		\$1,000	\$1,000	\$306	\$280	\$727
Other						
640	Dues and Fees	\$1,000	\$1,000	\$264	\$993	\$124
Total Other		\$1,000	\$1,000	\$264	\$993	\$124
Grand Total		\$123,964	\$122,297	\$116,305	\$118,563	\$114,482

Change from Prior Year Budget \$ 1,667
1%

Change from Prior Year Actual \$ 7,659
7%

Special Education Fund - Transportation 22-2700's

This function accounts for the cost to transport early childhood students and special education students attending programs out of district.

Object Code	Description	Proposed 2020-2021	Proposed 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers	\$0	\$0	\$0	\$0	\$0
112	Instructional Aides	\$0	\$0	\$0	\$0	\$0
113	Administrative	\$0	\$0	\$0	\$0	\$0
114	Classified	\$36,998	\$26,955	\$30,565	\$24,886	\$28,129
119	Other Compensation	\$1,440	\$1,440	\$960	\$960	\$0
120	Temporary/Substitutes	\$0	\$0	\$0	\$0	\$0
121	LT Substitutes	\$0	\$0	\$0	\$0	\$0
130	Overtime	\$0	\$0	\$0	\$0	\$0
140	Compensated Absences	\$0	\$0	\$0	\$0	\$0
Total Salaries		\$38,438	\$28,395	\$31,525	\$25,846	\$28,129
Benefits						
210	Social Security	\$2,941	\$2,172	\$2,392	\$1,970	\$2,093
220	SD Retirement System	\$2,306	\$1,704	\$1,824	\$1,472	\$1,580
230	Health, Dental & Life Insurance	\$0	\$0	\$1,558	\$38	\$2,201
240	Workers Comp Insurance	\$500	\$660	\$890	\$980	\$1,057
Total Benefits		\$5,747	\$4,536	\$6,663	\$4,459	\$6,931
Purchased Services						
315	Registration Fees	\$0	\$0	\$0	\$0	\$0
319	Professional and Technical	\$0	\$0	\$0	\$0	\$0
332	Mileage to Parents	\$5,500	\$5,500	\$6,121	\$6,482	\$4,516
334	Travel	\$0	\$0	\$64	\$8	\$0
334-007	Interdistrict Travel	\$0	\$0	\$0	\$0	\$0
335	Common Carrier Service	\$14,000	\$14,300	\$13,840	\$10,725	\$13,200
Total Purchased Services		\$19,500	\$19,800	\$20,025	\$17,215	\$17,716
Consumable Supplies						
411	General Consumable	\$200	\$200	\$13	\$0	\$0
412	Technology	\$0	\$0	\$0	\$0	\$0
413-054	Fuel-Unleaded	\$9,250	\$9,250	\$4,301	\$5,213	\$3,936
479	Other Non-consumable	\$0	\$0	\$0	\$0	\$0
Total Supplies		\$9,450	\$9,450	\$4,314	\$5,213	\$3,936
Other						
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0
Total Other		\$0	\$0	\$0	\$0	\$0
Grand Total		\$73,135	\$62,181	\$62,527	\$52,734	\$56,712

Change from Prior Year Budget \$ 10,954
18%

Change from Prior Year Actual \$ 10,608
17%

Bond Redemption Fund - Debt Service 31-5000

This function accounts for the cost of debt payments for issuances that have been voted on by the public.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
111	Teachers					
112	Instructional Aides					
113	Administrative					
114	Classified					
119	Other Compensation					
120	Temporary/Substitutes					
121	LT Substitutes					
130	Overtime					
140	Compensated Absences					
150	Early Retirement					
Total Salaries		\$0	\$0	\$0	\$0	\$0
Benefits						
210	Social Security	\$0	\$0			
220	SD Retirement System	\$0	\$0			
230	Health, Dental & Life Insurance					
240	Workers Comp Insurance	\$0	\$0			
Total Benefits		\$0	\$0	\$0	\$0	\$0
Other						
611	Principal	\$650,000	\$625,000	\$595,000	\$570,000	\$545,000
612	Interest	\$76,243	\$124,183	\$136,383	\$148,033	\$159,183
613	Debt Service Fees	\$1,500	\$1,500	\$500	\$500	\$500
Total Other		\$727,743	\$750,683	\$731,883	\$718,533	\$704,683
Grand Total		\$727,743	\$750,683	\$731,883	\$718,533	\$704,683
Change from Prior Year Budget		\$ (22,939)				
		-3%				
Change from Prior Year Actual		\$ (4,139)				
		-1%				

Food Service Fund - Food Service 51-2569

This function accounts for the cost of operating the school breakfast and lunch programs.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries						
113	Administrative	\$50,244	\$49,244	\$47,350	\$46,800	\$42,655
114	Classified	\$268,691	\$263,533	\$246,344	\$244,965	\$232,112
119	Other Compensation	\$480	\$0	\$480	\$480	\$1,691
120	Temporary/Substitutes	\$5,000	\$6,500	\$3,846	\$4,102	\$5,887
130	Overtime	\$0	\$0	\$364	\$729	\$1,059
140	Compensated Absences	\$0	\$0	\$160	\$160	\$160
Total Salaries		\$324,415	\$319,277	\$298,544	\$297,237	\$283,563
Benefits						
210	Social Security	\$24,818	\$24,425	\$22,349	\$21,999	\$21,122
220	SD Retirement System	\$19,165	\$18,767	\$15,819	\$15,710	\$15,252
230	Health, Dental & Life Insurance	\$33,000	\$26,400	\$7,885	\$24,230	\$24,243
240	Workers Comp Insurance	\$10,000	\$12,551	\$22,345	\$14,045	\$12,962
Total Benefits		\$86,983	\$82,142	\$68,398	\$75,985	\$73,579
Purchased Services						
315	Registration Fees	\$2,000	\$2,000	\$945	\$2,070	\$1,162
319	Professional and Technical	\$5,000	\$3,500	\$4,900	\$9,554	\$0
323	Repair & Maintenance	\$35,000	\$44,000	\$25,525	\$18,858	\$12,266
334	Travel	\$3,000	\$3,000	\$3,125	\$1,989	\$2,041
340	Communication	\$2,000	\$2,000	\$1,856	\$2,037	\$1,767
Total Purchased Services		\$47,000	\$54,500	\$36,350	\$34,508	\$17,236
Consumable Supplies						
411	General Consumable	\$30,250	\$21,250	\$22,485	\$10,835	\$15,998
412	Technology	\$0	\$0	\$404	\$323	\$397
450	Inventory Adjustment	\$0	\$0	\$0	\$0	\$3,586
461	Food Service Cost of Sales	\$300,000	\$310,000	\$260,464	\$271,431	\$289,306
462	Donated Food	\$80,500	\$70,500	\$75,034	\$62,456	\$69,748
473	Computer Licensing Fees	\$0	\$0	\$0	\$4,420	\$2,580
479	Other Non-consumable	\$5,000	\$5,000	\$7,402	\$1,267	\$3,250
Total Supplies		\$415,750	\$406,750	\$365,789	\$350,732	\$384,866
Other						
640	Dues and Fees	\$800	\$800	\$784	\$782	\$732
690	Miscellaneous	\$0	\$0	\$444	\$450	\$0
691	Uniforms	\$1,000	\$1,000	\$1,149	\$893	\$731
810	Loss on Fixed Assets	\$0	\$0	\$0	\$4,519	\$0
910	Depreciation	\$20,000	\$20,000	\$17,954	\$17,954	\$18,185
Total Other		\$21,800	\$21,800	\$20,331	\$24,598	\$19,648
Grand Total		\$895,948	\$884,469	\$789,412	\$783,060	\$778,892

Change from Prior Year Budget \$ 11,479
1%

Change from Prior Year Actual \$ 58,373
7%

Community Education Fund - Community Education 81-3200

This function accounts for the cost of offering activities to students and community members. Activities range from intramural sports for our third through fifth grade students, tae-kwon do classes, dance classes, drama camps, athletic summer camps, summer tutoring, drivers education and more. A fee is charged for all activities.

Object Code	Description	Budget 2020-2021	Budget 2019-2020	Budget 2018-2019	Actual 2018-2019	Actual 2017-2018	Actual 2016-2017
Salaries							
111	Teachers	\$0	\$0	\$0	\$0	\$0	\$0
112	Instructional Aides	\$0	\$0	\$0	\$0	\$0	\$0
113	Administrative	\$0	\$0	\$0	\$0	\$0	\$0
114	Classified	\$8,500	\$8,500	\$8,500	\$7,700	\$8,080	\$8,405
119	Other Compensation	\$49,500	\$49,500	\$45,000	\$41,335	\$27,698	\$42,315
120	Temporary/Substitutes	\$0	\$0	\$0	\$0	\$0	\$0
121	LT Substitutes	\$0	\$0	\$0	\$0	\$0	\$0
130	Overtime	\$0	\$0	\$0	\$0	\$0	\$0
140	Compensated Absences	\$0	\$0	\$0	\$0	\$0	\$0
Total Salaries		\$58,000	\$58,000	\$53,500	\$49,035	\$35,779	\$50,720
Benefits							
210	Social Security	\$4,437	\$4,437	\$4,093	\$3,751	\$2,737	\$3,951
220	SD Retirement System	\$3,480	\$3,480	\$3,210	\$2,885	\$2,061	\$3,039
230	Health, Dental & Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0
240	Workers Comp Insurance	\$0	\$0	\$3,672	\$1,260	\$1,619	\$0
Total Benefits		\$7,917	\$7,917	\$10,975	\$7,896	\$6,417	\$6,990
Purchased Services							
315	Registration Fees	\$0	\$0	\$0	\$25	\$0	\$0
319	Professional and Technical	\$15,000	\$15,000	\$12,500	\$11,136	\$16,403	\$13,238
334	Travel	\$1,000	\$1,000	\$1,000	\$64	\$54	\$0
334-007	Interdistrict Travel	\$0	\$0	\$0	\$0	\$0	\$0
Total Purchased Services		\$16,000	\$16,000	\$13,500	\$11,225	\$16,457	\$13,238
Consumable Supplies							
411	General Consumable	\$20,000	\$16,000	\$15,000	\$12,459	\$13,345	\$15,255
412	Technology	\$0	\$0	\$0	\$0	\$0	\$0
413-054	Fuel	\$1,500	\$1,500	\$750	\$1,298	\$1,094	\$511
479	Other Non-consumable	\$0	\$0	\$0	\$0	\$0	\$0
Total Supplies		\$21,500	\$17,500	\$15,750	\$13,757	\$14,439	\$15,766
Other							
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0	\$0
Total Other		\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$103,417	\$99,417	\$93,725	\$81,914	\$73,091	\$86,714
Change from Prior Year Budget		\$ 4,000					
		4%					
Change from Prior Year Actual		\$ 9,692					
		10%					