
ENTERPRISE FUNDS

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ENTERPRISE FUNDS

The Sioux Falls School District operates several enterprise funds. These are self-supporting funds that operate on a break-even or profit basis.

Enterprise Funds - Revenues

| Source | Budget FY16 | Budget FY17 | Increase/ (Decrease) from Prior Year |
|-------------------------------|---------------------|---------------------|--|
| Other Local Sources | \$ 3,796,884 | \$ 3,064,748 | \$ (732,136) |
| Tuition from Pupils & Parents | 2,726,769 | 2,978,270 | 251,501 |
| Total | \$ 6,523,653 | \$ 6,043,018 | \$ (480,635) |

Enterprise Funds - Expenditures

| Use | Budget FY16 | Budget FY17 | Increase/ (Decrease) from Prior Year |
|------------------------|---------------------|---------------------|--|
| Salaries | \$ 4,424,645 | \$ 4,557,810 | \$ 133,165 |
| Benefits | 825,081 | 902,828 | 77,747 |
| Purchased Services | 557,862 | 710,841 | 152,979 |
| Supplies and Materials | 366,193 | 348,291 | (17,902) |
| Dues and Fees | 13,500 | 18,000 | 4,500 |
| Depreciation | 10,000 | 10,000 | - |
| Total | \$ 6,197,281 | \$ 6,547,770 | \$ 350,489 |

House Construction Fund

The carpentry program at the Career and Technical Education Academy (CTE) is available to students from Sioux Falls high schools and students from nine surrounding school districts. The enterprise fund was not utilized during the 2014-2015 school year to fund the house construction project. Two houses were built in the program through partnerships with Habitat for Humanity and the Sioux Falls Housing Corporation. The partnerships are a great success and will continue for FY17.

House Construction Fund Budget

| BUDGET DATA | FTE FY16 | FTE FY17 | Budget FY16 | Budget FY17 | Increase/ (Decrease) from Prior Year |
|--------------------|-------------|-------------|----------------|----------------|--|
| Purchased Services | | | \$ 986 | \$ 1,233 | \$ 247 |
| Depreciation | | | 1,452 | 1,452 | - |
| Total Expenditures | - | - | \$ 2,438 | \$ 2,685 | \$ 247 |

Community Education/Kids Inc. Fund

The Community Education/ Kids Inc. Fund was implemented as an enterprise fund during the 1995/ 96 school year. The program is supported by participant fees. In addition, federal funds are billed by this account for actual costs in operating the blended early childhood programs. This fund maintains the current number of children served in early childhood and supports the blended sites that include: Family Immersion Center, Terry Redlin, Pettigrew, Hayward, Harvey Dunn, Lowell, Laura B. Anderson, Hawthorne, Garfield, Cleveland, and Anne Sullivan.

Kids Inc. provides quality after school and summer programs at all elementary sites that focus on various academic standards in a fun and safe environment.

Community Education services ages pre-school through adult with a variety of programs including fee-based preschool classrooms, academic support, after school enrichment, adult classes, driver education, ACT prep, and high school summer school.

This Enterprise Fund has become so diverse that it has become necessary to show programmatically each budget within the Community Education Fund with objectives and accomplishments for each program.

Community Education/Kids Inc. Fund – Kids Inc. Summer Program

The Kids Inc. Summer Program serves over 2,600 children at four sites at a staffing ratio of 15 to 1. Kids Inc. Summer is a day program for youth who have completed kindergarten through fifth grade. Each site focuses on various academic standards while providing a fun atmosphere for kids. Themed activities are planned daily for each session.

Kids, Inc Summer Program Budget

| Expenditure | FY16 | FY17 | Difference |
|------------------------|------------|------------|-------------|
| Salaries | \$ 507,752 | \$ 434,743 | \$ (73,009) |
| Benefits | 46,039 | 41,057 | (4,982) |
| Purchased Services | 37,300 | 38,300 | 1,000 |
| Supplies and Materials | 80,000 | 65,000 | (15,000) |
| Dues and Fees | 2,000 | 1,500 | (500) |
| Total Expenditures | \$ 673,091 | \$ 580,600 | \$ (92,491) |

Effect of FY17 Budget on Program

The adopted budget will:

- Provide the Summer Program at four elementary schools.

2015/16 Accomplishments

Significant accomplishments during the 2015/ 16 school year include:

- Providing enriching activities for kids throughout the summer.
- Continuing the practice of providing increased field trip opportunities and coordinating themed activities.

Community Education/Kids Inc. Fund – Kids Inc. Afterschool Program

The Kids Inc. After School Program provides after school enrichment for approximately 1,400 at all Sioux Falls School District Elementary Schools. Kids Inc. provides a safe setting with embedded learning for children in kindergarten through fifth grade during after school hours until 6:00 p.m. This program is designed for children who will benefit from enrichment activities in groups with a 15 to 1 ratio of students to adults.

Kids Inc Afterschool Budget

| Expenditure | FY16 | FY17 | Difference |
|---------------------------|--------------------|--------------------|------------------|
| Salaries | \$1,254,939 | \$1,317,769 | \$ 62,830 |
| Benefits | 182,858 | 195,881 | 13,023 |
| Purchased Services | 54,280 | 55,700 | 1,420 |
| Supplies and Materials | 146,500 | 116,000 | (30,500) |
| Dues and Fees | - | 2,000 | 2,000 |
| Total Expenditures | \$1,638,577 | \$1,687,350 | \$ 48,773 |

Effect of FY17 Budget on Program

The adopted budget will:

- Expand the Kids, Inc. program to include Sonia Sotomayor Elementary.
- Increase the number of Connections Coordinators from four to five.

2015/16 Accomplishments

Significant accomplishments during the 2015/ 16 school year include:

- Implementing the Kids Inc. Connections Coordinator at four elementary buildings for the purpose of enhancing home/ school communication and providing more embedded academic support to students throughout the day—both during and after school.
- Continuously improving programming to provide enriching activities for students after school.

Community Education/Kids Inc. Fund – Pre-K Blended Program

The Pre-K Blended Program budget includes funds from Special Education, Title I, Head Start, and Migrant funding. Research documents that 85 percent of a child's core brain structure is formed by the third birthday and these early years are critical for forming the pathways that children use for learning throughout their lifetime.

Research from the Starting Strong Pre-K Pilot indicates that quality pre-k experiences do support the developmental growth of young children. Statistically significant developmental growth was documented from participating children's initial pre-tests in Year 2 to their post-tests in Year 3 after an average of 16 months in the program with the following average increases:

- 19.9 months gain in early literacy skills
- 23.2 months gain beginning spelling skills
- 22.7 months gain in early number skills
- 22.9 months gain in receptive language
- 20.7 months gain in expressive language

The program is guided by the High/ Scope curriculum and implements the South Dakota Early Learning Guidelines as a basis for instructional skills. Ongoing assessment of developmental skills demonstrates children's growth while in the program.

Early Childhood Blended Programs are located at Laura B. Anderson, Anne Sullivan, Terry Redlin, Cleveland, Harvey Dunn, Lowell, Garfield, Hawthorne, Hayward, and R. F. Pettigrew Elementary Schools. Children attend half-day (3.5 hours) sessions Monday through Thursday for 128 days. On Friday, staff is involved in home visits, planning for instruction, training, and student and team meetings. Each classroom has two half-day sessions (a.m. and p.m.).

Pre-K Blended Program Budget

| Expenditure | FY16 | FY17 | Difference |
|------------------------|-------------|-------------|------------|
| Salaries | \$2,166,339 | \$2,264,260 | \$ 97,921 |
| Benefits | 513,270 | 565,106 | 51,836 |
| Purchased Services | 176,032 | 157,091 | (18,941) |
| Supplies and Materials | 76,093 | 76,791 | 698 |
| Dues and Fees | 1,500 | 1,500 | - |
| Total Expenditures | \$2,933,234 | \$3,064,748 | \$131,514 |

Effect of FY17 Budget on Program

The adopted budget will:

- Maintain the blended early childhood sites.
- Support classroom teaching staff in providing the highest quality of instruction as measured by the CLASS as an observational tool which focuses on the teacher and child interaction.
- Support families to be their child's first and best teacher.

2015/16 Accomplishments

Significant accomplishments during the 2015/ 16 school year include:

- Providing quality early childhood programming for children in the blended early childhood classroom
- Successfully partnering with Avera Family Wellness to support the emotional and mental health needs of children and their families.
- Successfully partnering with Sanford and University of South Dakota (USD) to implement the Harmony program in the Early Childhood classrooms to support the development of social-emotional skills.
- Continuing focus and improvement on classroom teachers' levels of instruction supported by CLASS observation scores.

Community Education/Kids, Inc. Fund – Community Education Programs

The Community Education Programs consist of the following:

Adult Education

The Adult Education portion of the Community Education department was established in the mid-1960s to offer educational enhancement to its patrons. Adult Education encourages customers to return to our schools to learn a new hobby or refine a marketable skill – proving you're never too old for school and that Sioux Falls Public Schools provide a distinct value to all taxpayers.

Driver's Education

Driver's Education serves more than 700 young people each year; teaching them the rules of the road, the dangers of distracted driving and how to maneuver a 2,000 pound vehicle in all types of South Dakota weather. The program is certified by the South Dakota Department of Motor Vehicles and requires 30 hours of classroom instruction along with 12 hours of driving/observation.

High School Summer School Classes

High School Summer School courses are offered as a means of allowing motivated students to get ahead. With the exception of Speech, all summer school classes are now offered online. Fees are collected on a sliding scale as K12 education funding from the state does not cover summer courses.

Fee-Based Preschool Programs

Learning Adventures Preschool offers early literacy, early numeracy, social, emotional and physical development skills to four- and five-year olds. The fee-based program is expanding to serve students in four locations during the 2016-17 school year. Learning Adventures Programs can be found at Harvey Dunn Elementary, John Harris Elementary, Sonia Sotomayor Elementary and Discovery Elementary. This program and expansion meets an increasing demand from parents who wish to send their child to a preschool associated with the public schools.

Community Outreach

The Community Outreach Cost Center is an expense-only fund used to achieve the work of various initiatives; including the District's Strategic Planning Process as approved by the School Board, increased communications through purchased contracts with Parentlink for voice/ email messaging and the District App, K12Insight's survey product for timely feedback from various

stakeholder groups, multiple printing and mailing projects, such as the annual “*Ignite*” magazine and Kindergarten postcards are also paid for through this fund so taxpayer dollars are not used.

Community Education Indirect Costs

In order to keep registration fees for some Enterprise Fund classes/ activities low for customers, indirect costs such as clerical time, specialist support, etc. are recorded in this program. For example, Community Education staff handles the registration and payment schedules various programs including Building Use by Non-Profit Organizations. However, income from that program is not recorded as revenue in the Enterprise Fund.

Community Education Programs Budget

| Expenditure | FY16 | FY17 | Difference |
|--|-------------|-------------|------------|
| Salaries | \$ 495,615 | \$ 541,038 | \$ 45,423 |
| Benefits | 82,914 | 100,784 | 17,870 |
| Purchased Services | 290,250 | 459,750 | 169,500 |
| Supplies and Materials | 63,600 | 90,500 | 26,900 |
| Dues and Fees | 10,000 | 13,000 | 3,000 |
| Debt Services | 10,000 | - | (10,000) |
| Total Expenditures Before Depreciation | \$952,379 | \$1,205,072 | \$ 252,693 |
| Non Cash Depreciation | 59,318 | 59,318 | - |
| Total Expenditures & Transfers | \$1,011,697 | \$1,264,390 | \$ 252,693 |
| Depreciation | 10,000 | 10,000 | - |
| Total Expenditures & Depreciation | \$1,021,697 | \$1,274,390 | \$ 252,693 |

Effect of FY17 Budget on Program

The adopted budget will:

- Maintain the current level of service.

2015/16 Accomplishments

Significant accomplishments during the 2015/ 16 school year include:

- 748 courses offered
- 6,015 enrollments/ registrations taken
 - 748 students completed Driver Education – additional car added
- Approximately \$650,000 revenue generated

Reprographics Center

The Reprographics Center provides printing services to the District and is located in the Central Services Center. The Reprographics Center works with other governmental entities to provide printing needs and services at competitive prices. The Reprographics Center charges back all expenses to the schools, administrative departments, and other nonprofit users. Fees are based on expenses.

The Center prints approximately 500,000 impressions per month on high-speed copiers for instructional and administrative uses. The Reprographics Center also provides copy set up services and can print materials on a variety of paper stocks. This involves a variety of forms, special printing jobs, letterhead, page layout, carbonless forms, and coordination of print jobs that must be done commercially.

The Reprographics Center also provides multi-function devices and laser printers to all schools and administrative departments. The Reprographics Center bills back at a cost per impression to cover the annual expenses for all installed devices.

2016/17 Objectives

- Maximize service quality and response time.

Reprographics Center Budget

| BUDGET DATA | FTE FY16 | FTE FY17 | Budget FY16 | Budget FY17 | Increase/ (Decrease) from Prior Year |
|----------------------------|-------------|-------------|-------------------|-------------------|--|
| Administrative Staff | 0.50 | 0.50 | \$ 62,486 | \$ 63,279 | \$ 793 |
| Specialists | 1.00 | 1.00 | 42,115 | 42,801 | 686 |
| Overtime | - | - | 1,000 | 1,000 | - |
| Benefits | - | - | 28,409 | 26,679 | (1,730) |
| Purchased Services | - | - | 664,783 | 666,043 | 1,260 |
| Supplies & Materials | - | - | 55,000 | 55,000 | - |
| Total | 1.50 | 1.50 | \$ 853,793 | \$ 854,802 | \$ 1,009 |
| Revenues | - | - | 863,650 | 863,650 | - |
| Revenues over Expenditures | 1.50 | 1.50 | \$ 9,857 | \$ 8,848 | \$ (1,009) |

Effect of FY17 Budget on Program

- Allows for maximizing services, quality and response time.

2015/16 Accomplishments

Significant accomplishments during the 2015/ 16 school year include:

- Produced over 6 million copies in the copy center.
- Produced over 26 million copies/ prints on school/ department multi-function devices and laser printers.
- Provided finishing services for schools and departments.



This book is also available online at
www.sf.k12.sd.us