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# ENTERPRISE FUNDS

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# ENTERPRISE FUNDS

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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 FY18	Budget FY19	Increase/ (Decrease) from Prior Year
Other Local Sources	\$1,688,192	\$766,027	\$(922,165)
Tuition from Pupils & Parents	6,316,196	6,316,196	-
<b>Total</b>	<b>\$8,004,388</b>	<b>\$7,082,223</b>	<b>\$(922,165)</b>

## Enterprise Funds - Expenditures

Use	Budget FY18	Budget FY19	Increase/ (Decrease) from Prior Year
Salaries	\$4,833,292	\$4,956,992	\$123,700
Benefits	985,784	1,047,471	61,687
Purchased Services	1,413,832	1,256,981	(156,851)
Supplies and Materials	375,742	348,448	(27,294)
Dues and Fees	23,475	36,725	13,250
Replacement Equipment	-	-	-
Depreciation	12,952	13,252	300
<b>Total</b>	<b>\$7,645,077</b>	<b>\$7,659,869</b>	<b>\$14,792</b>

## 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 2017-2018 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 FY19.

## House Construction Fund Budget

BUDGET DATA	FTE FY18	FTE FY19	Budget FY18	Budget FY19	Increase/ (Decrease) from Prior Year
Supplies and Materials			\$ -	\$ -	\$ -
Purchased Services			1,233	1,233	-
Dues and Fees			-	-	-
Depreciation			1,952	1,952	-
<b>Total Expenditures</b>	-	-	<b>\$ 3,185</b>	<b>\$ 3,185</b>	<b>\$ -</b>
Projected Revenues			-	-	-
<b>Revenue over Expenditures</b>	-	-	<b>\$ (3,185)</b>	<b>\$ (3,185)</b>	<b>\$ -</b>

## **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 children. Themed activities are planned daily for each session.

### Kids, Inc Summer Program Budget

BUDGET DATA	FTE FY18	FTE FY19	Budget FY18	Budget FY19	Increase/ (Decrease) from Prior Year
Specialists	0.95	0.95	\$ 34,142	\$ 34,599	\$ 457
Employment Contract Staff	0.30	0.30	18,116	19,500	1,384
Other Temporary Pay			410,274	376,671	(33,603)
Benefits			42,875	41,688	(1,187)
Purchased Services			45,750	35,250	(10,500)
Supplies & Materials			67,000	64,000	(3,000)
Dues & Fees			2,000	2,000	-
<b>Total</b>	<b>1.25</b>	<b>1.25</b>	<b>\$620,157</b>	<b>\$ 573,708</b>	<b>\$ (46,449)</b>
Revenues			577,578	462,062	(115,516)
Revenues over Expenditures			\$(42,579)	\$ (111,646)	\$ (69,067)

### Effect of FY19 Budget on Program

The adopted budget will:

- Provide the Summer Program at four elementary schools.

### 2017/18 Accomplishments

Significant accomplishments during the 2017/18 school year include:

- Provided enriching activities for children throughout the summer.
- Continued the practice of providing increased field trip opportunities and coordinating themed activities.

## Community Education/Kids Inc Fund – Kids Inc After-School 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 After-School Budget

BUDGET DATA	FTE FY18	FTE FY19	Budget FY18	Budget FY19	Increase/ (Decrease) from Prior Year
Specialists	1.95	1.95	\$ 80,577	\$ 81,421	\$ 844
Employment Contract Staff	17.25	17.25	470,214	486,069	15,855
Clerical Staff	1.25	1.25	37,964	38,224	260
Other Temporary Pay			766,829	826,658	59,829
Benefits			208,060	222,979	14,919
Purchased Services			53,450	47,450	(6,000)
Supplies & Materials			118,500	97,500	(21,000)
Dues & Fees			4,000	15,000	11,000
<b>Total</b>	<b>20.45</b>	<b>20.45</b>	<b>\$ 1,739,594</b>	<b>\$ 1,815,301</b>	<b>\$ 75,707</b>
Revenues			1,688,192	1,867,365	179,173
Revenues over Expenditures	20.45	20.45	\$ (51,402)	\$52,064	\$ 103,466

### Effect of FY19 Budget on Program

The adopted budget will:

- Maintain the program at the FY18 level of service.

### 2017/18 Accomplishments

Significant accomplishments during the 2017/18 school year include:

- Implemented 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 improved 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

BUDGET DATA	FTE FY18	FTE FY19	Budget FY18	Budget FY19	Increase/ (Decrease) from Prior Year
Administrative Staff	0.50	0.50	\$ 57,261	\$ 62,039	\$ 4,778
Teachers	30.70	30.70	1,582,814	1,567,478	(15,336)
Specialists	1.95	1.95	86,994	88,751	1,757
Education Assistants	29.50	29.50	558,302	560,075	1,773
Substitute Teachers			17,700	17,700	-
Teacher Other Hourly			1,258	1,947	689
Other Temporary Pay			23,600	23,600	-
Benefits			597,329	618,375	21,046
Purchased Services			147,132	141,581	(5,551)
Supplies & Materials			75,742	75,748	6
Dues & Fees			1,475	1,475	-
<b>Total</b>	<b>62.65</b>	<b>62.65</b>	<b>\$ 3,149,607</b>	<b>\$ 3,158,769</b>	<b>\$ 9,162</b>
Revenues			3,149,607	3,158,769	9,162
Revenues over Expenditures	62.65	62.65	\$ -	\$ -	\$ -

## Effect of FY19 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.

## 2017/18 Accomplishments

Significant accomplishments during the 2017/18 school year include:

- Provided quality early childhood programming for children in the blended early childhood classroom
- Continued partnerships with Avera Family Wellness and University of South Dakota (USD) to support family and children social-emotional development at home and within the classroom
- Continued to focus on improvement of classroom teachers' levels of instruction supported by High Scope Curriculum and measured by CLASS observation scores and the Program Quality Assessment tool.



## **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 (6 hours)/observation (6 hours).

### **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 and Physical Education, all summer school classes are now offered online. Fees are collected on a sliding scale as K-12 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 serves students in four locations: Harvey Dunn Elementary, John Harris Elementary, Sonia Sotomayor Elementary and Discovery Elementary. This program 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 for 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**

BUDGET DATA	FTE FY18	FTE FY19	Budget FY18	Budget FY19	Increase/ (Decrease) from Prior Year
Administrative Staff	0.20	0.20	\$22,936	\$23,945	\$1,009
Specialists	2.00	2.25	88,276	99,420	11,144
Employment Contract Staff	4.00	5.00	166,192	221,192	55,000
Clerical Staff	0.50	0.50	18,262	18,262	-
Education Assistants	3.00	3.00	33,000	36,000	3,000
Substitute Teachers			3,000	3,000	-
Teacher Other Hourly			75,000	77,000	2,000
Classified Other Hourly			159,877	13,000	(146,877)
Other Temporary Pay			9,200	162,000	152,800
Benefits			104,229	129,110	24,881
Purchased Services			484,000	474,200	(9,800)
Supplies & Materials			59,500	56,200	(3,300)
Dues & Fees			16,000	18,250	2,250
<b>Total</b>	<b>9.70</b>	<b>10.95</b>	<b>\$1,239,472</b>	<b>\$1,331,579</b>	<b>\$92,107</b>
Depreciation			11,000	11,300	300
<b>Total Expenditures Plus Depreciation</b>	<b>9.70</b>	<b>10.95</b>	<b>1,250,472</b>	<b>1,342,879</b>	<b>92,407</b>
Revenues			777,500	828,000	50,500
<b>Revenues over Expenditures</b>	<b>9.70</b>	<b>10.95</b>	<b>\$(472,972)</b>	<b>\$(514,879)</b>	<b>\$(41,907)</b>

**Effect of FY19 Budget on Program**

The adopted budget will:

- Maintain the current level of service.

## 2017/18 Accomplishments

Significant accomplishments during the 2017/18 school year include:

- 748 courses offered
- 6,015 enrollments/registrations taken
  - 750 students completed Driver Education
- Purchased three new Driver's Ed vehicles at reduced prices due to hail damage.
- Launched a public service campaign in partnership with the Sioux Falls Police Department School Resource Officers to reduce the risks of distracted driving.
- Classes and the professional-quality catalog and website for registrations indicate to the public an investment by the public schools into improving the quality of life for taxpayers.
- Classes bring in approximately \$245,000 in revenue to the School District, some of which could be used for projects important to the School Board and Superintendent.
- Extensive research resulted in new and substantially improved protocols for website accessibility for users who may need an assistive device to access information about the public schools.
- Created hundreds of contracts for use of gyms, classrooms, auditoriums, and other spaces by non-profit organizations.
- Implemented Easy Lobby as a safer, more secure, approach to welcoming visitors to the Instructional Planning Center.
- Created original campaign materials to support attendance, graduation, prevention of distracted driving initiatives.
- Produced original content for KLRN-TV; Your Sioux Falls Classroom Connection, specifically highlighting the accomplishments of staff and students.
- Partnered with the community to offer more than 500 community education classes for learners of all ages.
- Introduced travel opportunities to Ireland and Germany.
- Scheduled appearances in local publications, news channels, and various social media platforms.

## 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.

## 2017/18 Objectives

- Maximize service quality and response time.
- Develop new job processing application workflows.

## Reprographics Center Budget

BUDGET DATA	FTE FY18	FTE FY19	Budget FY18	Budget FY19	Increase/ (Decrease) from Prior Year
Administrative Staff	0.50	0.50	\$ 64,889	\$ 71,231	\$ 6,342
Specialists	1.00	1.00	45,477	46,072	595
Overtime	-	-	1,138	1,138	-
Benefits	-	-	33,291	35,319	2,028
Purchased Services	-	-	682,267	557,267	(125,000)
Supplies & Materials	-	-	55,000	55,000	-
<b>Total</b>	<b>1.50</b>	<b>1.50</b>	<b>\$ 882,062</b>	<b>\$ 766,027</b>	<b>\$ (116,035)</b>
Revenues	-	-	879,874	766,027	(113,847)
Revenues over Expenditures	1.50	1.50	\$ (2,188)	\$ -	\$ 2,188

## **Effect of FY19 Budget on Program**

- Allows for maximizing services, quality and response time.

## **2017/18 Accomplishments**

Significant accomplishments during the 2017/18 school year include:

- Produced over 6 million copies in the copy center.
- Produced over 30 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](http://www.sf.k12.sd.us)