Resolution No. FY 2027-001
FISCAL YEAR 2027 BUDGET

Notice is hereby given that the School Board of the Willow Lake School District #12-3, at the September 14, 2026 regular school board meeting, approved the fiscal year budget of July 1, 2026 to June 30, 2027.
Melissa A. Burke, Business Manager, Willow Lake School District #12-3, Willow Lake, South Dakota.

Willow Lake School District #12-3
2026/2027 Budget and Means of Finance

APPROPRIATIONS	GENERAL FUND	CAP. OUTLAY FUND		SPECIAL ED. FUND		BOND REDEMPTION FUND	FOOD SERVICE FUND	ENTERPRISE FUND
Elementary Programs	1,129,620.00	44,295.00		0.00		0.00	0.00	0.00
Summer School Programs	10,695.00	0.00		0.00		0.00	0.00	0.00
Junior High Programs	236,005.00	0.00		0.00		0.00	0.00	0.00
High School Programs	621,795.00	54,995.00		0.00		0.00	0.00	0.00
Drivers Education Programs	0.00	0.00		0.00		0.00	0.00	6,640.00
Special Education Programs	0.00	1,000.00		534,220.00		0.00	0.00	0.00
Preschool Services	43,915.00	0.00		0.00		0.00	0.00	0.00
Title I Programs	180,490.00	0.00		0.00		0.00	0.00	0.00
Guidance	49,105.00	0.00		0.00		0.00	0.00	0.00
Nursing Services	16,245.00	0.00		0.00		0.00	0.00	0.00
Improvement of Instruction - ELA Gr.	56,280.00	0.00		0.00		0.00	0.00	0.00
Other Guidance Services	7,033.00	0.00		0.00		0.00	0.00	0.00
Audiology Services	0.00	0.00		0.00		0.00	0.00	0.00
Library	55,775.00	0.00		0.00		0.00	0.00	0.00
Technology	57,950.00	1,000.00		0.00		0.00	0.00	0.00
Election Services	700.00	0.00		0.00		0.00	0.00	0.00
Board of Education	165,750.00	0.00		0.00		0.00	0.00	0.00
Administration: Supt./K-12 Principal	309,905.00	0.00		0.00		0.00	0.00	0.00
Other Admin. Services	2,350.00	0.00		0.00		0.00	0.00	0.00
Medicaid Administration	275.00	0.00		0.00		0.00	0.00	0.00
Administration: Fiscal Services	113,405.00	8,200.00		0.00		0.00	0.00	0.00
Care & Upkeep of Buildings/Grounds	118,300.00	11,500.00		0.00		0.00	0.00	0.00
Construction & Improvements	0.00	400,000.00		0.00		0.00	0.00	0.00
Other Facilities Acquisition & Const.	0.00	500.00		0.00		0.00	0.00	0.00
Operation & Maintenance Facilities	261,295.00	0.00		0.00		0.00	0.00	0.00
Pupil Transportation	210,465.00	50,000.00		0.00		0.00	0.00	0.00
Public Information Service	0.00	2,100.00	0.00	0.00		0.00	0.00	0.00
Recruiter Placement Services	550.00	0.00		0.00		0.00	0.00	0.00
FFVP Program	10,500.00	0.00		0.00		0.00	0.00	0.00
Food Service	0.00	750.00		0.00		0.00	188,800.00	0.00
Other Community Service	0.00	0.00		0.00		0.00	0.00	500.00
Unemployment Ins.	5,000.00	0.00		0.00		0.00	0.00	0.00
Debt Service	0.00	417,500.00		0.00		569,700.00	0.00	0.00
Co curricular - Transportation	14,800.00	0.00		0.00		0.00	0.00	0.00
Co curricular - Athletic Activities	188,142.00	49,900.00		0.00		0.00	0.00	0.00
Co curricular / Plays & Annual	18,775.00	0.00		0.00		0.00	0.00	0.00
CONTINGENCY FUNDS	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Accumulation for Building	0.00	0.00		0.00		0.00	0.00	0.00
TRANSFER OUT	5,000.00	200,000.00		0.00		0.00	0.00	0.00
TOTAL APPROPRIATIONS:	3,890,120.00	1,241,740.00		534,220.00		569,700.00	188,800.00	7,140.00
MEANS OF FINANCE								
Revenue From Local Sources	0.00	0.00		0.00		0.00	80,845.00	0.00
Taxes	1,467,700.00	945,890.00		467,745.00		537,925.00	0.00	0.00
Non Credit Tuition - Drivers Education	0.00	0.00		0.00		0.00	0.00	6,450.00
Earnings on Investments	4,500.00	8,000.00		4,000.00		1,500.00	100.00	145.00
Co curricular Activities	16,400.00	0.00		0.00		0.00	0.00	0.00
Other Revenues	16,500.00	7,500.00		4,200.00		0.00	0.00	0.00
Total Local Sources	1,505,100.00	961,390.00		475,945.00		539,425.00	80,945.00	0.00
Revenue From Intermediate Sources								
County Apportionment	17,500.00	0.00		0.00		0.00	0.00	0.00
Revenue From State Sources								
State Aid	1,588,455.00	0.00		0.00		0.00	0.00	0.00
Restricted Grants-In-Aid	27,000.00	0.00		0.00		0.00	0.00	0.00
Cash Reimbursement	0.00	0.00		0.00		0.00	600.00	0.00
Bank Franchise Tax	15,000.00	0.00		0.00		0.00	0.00	0.00
Associate Instructors	0.00	0.00		0.00		0.00	0.00	0.00
Total Revenue from State Sources	1,630,455.00	0.00		0.00		0.00	600.00	0.00
Revenue From Federal Sources	263,965.00	7,800.00		0.00		0.00	92,255.00	0.00
Revenue From Other Sources	0.00	0.00		0.00		0.00	0.00	0.00
Transfer In	200,000.00	0.00		0.00		0.00	5,000.00	0.00
Estimated Cash Available to Finance	273,100.00	272,550.00		58,275.00		30,275.00	10,000.00	545.00
TOTAL ESTIMATED REVENUE	3,890,120.00	1,241,740.00		534,220.00	0.00	569,700.00	188,800.00	7,140.00

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