WATERTOWN SCHOOL DISTRICT NO. 14-4
BUDGET HEARING - 2026-27

EXPENDITURES:	GENERAL FUND	CAPITAL OUTLAY	SPECIAL EDUCATION	POST SECONDARY COLLEGE	NUTRITION & CONCESSIONS & DRIVER'S ED. & PRE-SCHOOL	BOOKSTORE SERVICES & DAY CARE	SELF FUNDED INSURANCE	FINANCIAL AID
INSTRUCTION								
Regular Programs								
Elementary Instruction	$7,882,875	$122,000						
Middle School Instruction	$2,473,020	$45,000						
High School Instruction	$5,117,490	$225,000						
Special Education Programs			$6,595,360					
Post Secondary Programs				$19,587,357				
Corporate Education				$2,286,383				
Special Services/Academic Supports	$231,260	$10,000		$597,494				
Title Programs	$619,070							
Gifted Programs	$74,045							
Alternative Education Programs	$747,290							
TOTAL INSTRUCTION	$17,145,050	$402,000	$6,595,360	$22,471,234	$0	$0	$0	$0
SUPPORTING SERVICES								
Attendance/Admissions/Registrar Serv.	$82,445			$2,092,690				
Family Support/Resource Officer	$76,550							
Guidance & Scholarship Services	$947,840			$439,277				
Health Services	$261,590		$195,265					
Psychological Services			$398,010					
Speech/Audiology/Vision			$1,173,650					
OT/PT & Other Therapy Services			$581,185					
Preschool Services			$417,580		$128,250			
Post Sec. - Financial Aid Ser.				$350,536				$11,416,500
Library/Media Services	$458,420			$97,421				
Technology Support	$758,650	$615,500	$18,000	$1,024,870				
School Board Services	$118,850			$92,130				
Superintendent Office	$670,930			$81,330				
Principal/Director/President Offices	$2,126,825		$190,520	$1,085,615				
Fiscal/Business Services	$651,645	$192,000		$347,192				
Facilities/Construction		$2,468,280		$664,000				
Land Acquisition /Development								
Operations & Maintenance	$3,746,840	$1,051,400		$2,856,178				
Transportation/Vehicle Serv.	$1,501,390	$448,000	$127,760	$217,925				
Nutrition/Concession Serv.					$2,956,435			
Student Serv./LATC Day Care				$303,342		$692,000		
Bookstore Services						$4,218,405		
Staff Development	$147,735		$25,000					
Curriculum Devel./Academics	$191,600	$380,000	$87,850	$741,337				
Community Relations/Driver's Education				$1,587,922	$64,800			
Non-Public School Costs	$73,200							
TOTAL SUPPORTING SERVICES	$11,814,510	$5,155,180	$3,214,820	$11,981,765	$3,149,485	$4,910,405	$0	$11,416,500
NON PROGRAMMED CHARGES								
Payments to Other Agencies			$86,500					
Pension-Early Retirement	$381,125		$222,540	$281,000				
Debt Service		$2,575,430						
Unemployment Costs	$10,000							$0
Self-Funded Insurance Costs							$11,470,000	
TOTAL NON PROGRAMMED	$391,125	$2,575,430	$309,040	$281,000	$0	$0	$11,470,000	$0
COCURRICULAR ACTIVITIES								
Activities	$486,565							
Combined Activities	$817,425	$181,000						
TOTAL COCURRICULAR	$1,303,990	$181,000	$0	$0	$0	$0	$0	$0
CONTINGENCIES & TRANSFERS								
Operating Transfers Out		$1,850,000						
Reserve for Future								
TRANS OUT/CASH RESERVE	$0	$1,850,000	$0	$0	$0	$0	$0	$0
TOTAL APPROPRIATION	$30,654,675	$10,163,610	$10,119,220	$34,733,999	$3,149,485	$4,910,405	$11,470,000	$11,416,500
MEANS OF FINANCE:								
REVENUE - LOCAL SOURCES								
Ad Valorem Taxes	$9,774,960	$8,634,670	$5,375,000					
Other Taxes	$297,000	$10,000	$29,500					
Tuition & Fees				$15,083,086	$192,800			
Interest Income	$325,000	$100,000	$70,000	$300,000	$7,960	$28,000	$45,000	
Cocurricular Activities	$96,265							
Nutrition & Concessions Sales					$2,061,475			
Bookstore Serv. & LATC Day Care						$4,852,405		
Self-Funded Ins. Premiums							$11,425,000	
Other Local Revenue	$660,920	$62,000	$43,000	$1,843,539				
TOTAL LOCAL SOURCES	$11,154,145	$8,806,670	$5,517,500	$17,226,625	$2,262,235	$4,880,405	$11,470,000	$0
REVENUE - COUNTY SOURCES								
County Apportionment	$410,000							
In Lieu of Taxes	$20,000							
TOTAL COUNTY SOURCES	$430,000	$0	$0	$0	$0	$0	$0	$0
REVENUE - STATE SOURCES								
State Aid of Education	$14,680,055		$2,546,630	$13,336,710				
Other State Revenue	$763,125			$2,379,822	$7,250			
TOTAL STATE SOURCES	$15,443,180	$0	$2,546,630	$15,716,532	$7,250	$0	$0	$0
REVENUE - FEDERAL SOURCES								
Grants in Aid	$972,000	$37,980	$1,222,000	$1,571,263				
Nutrition Service Aid					$745,000	$30,000		
Other Federal Revenue					$135,000			$11,416,500
TOTAL FEDERAL SOURCES	$972,000	$37,980	$1,222,000	$1,571,263	$880,000	$30,000	$0	$11,416,500
OTHER SOURCES								
Use of Cash on Hand	$805,350	$1,303,960	$833,090	$15,339				
Sale of Capital Outlay Certificates								
Sale of Surplus		$15,000		$54,240				
Transfers In & Contributions	$1,850,000			$150,000				
TOTAL OTHER SOURCES	$2,655,350	$1,318,960	$833,090	$219,579	$0	$0	$0	$0
TOTAL MEANS OF FINANCE	$30,654,675	$10,163,610	$10,119,220	$34,733,999	$3,149,485	$4,910,405	$11,470,000	$11,416,500

NOTICE OF HEARING
2026-27 FISCAL YEAR BUDGET

Notice is hereby given that the School Board of the Watertown School District will conduct a public budget hearing at the District Administrative Office in Watertown South Dakota on Monday, July 13, 2026, at 5:00 p.m. for the purpose of considering the Proposed Budget for the fiscal year of July 1, 2026 through June 30, 2027.

Heidi Clausen, Business Manager
Watertown School District 14-4

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