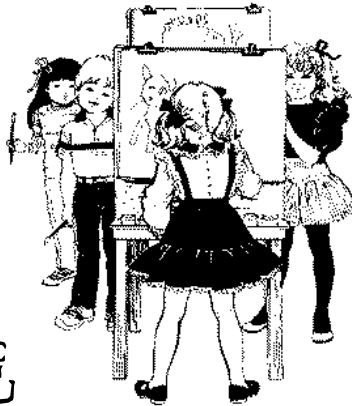
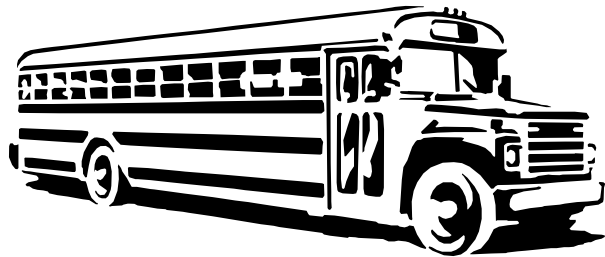


Sioux Falls School District 49-5



2015/2016 BUDGET





2015/2016 Adopted Budget

Adopted: July 13, 2015
Action: 37252

Dr. Brian L. Maher
Superintendent

Prepared by: Dr. Pam Homan
Superintendent (retired)
and
Todd Vik
Director of Finance

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Sioux Falls School District 49-5

A message from the Superintendent

Our Commitment to Each Student

As city, state and national leaders work to develop a strong and viable economy, the Sioux Falls School District understands the important role it plays in workforce development and enthusiastically embraces the opportunity “to educate and prepare each student to succeed in a changing world.”

Critical thinking skills, the ability to effectively communicate, to collaborate and to innovate without limitations are essential skills needed as students leave high school for post-secondary education, the military or the world of work. The public schools have invested a significant amount of resources into providing multiple pathways by which students can achieve success. A focused, well-researched curriculum, deliberate daily instruction, 1:1 technology, and the highest quality teachers combine to meet each student’s individual learning style, cultivate their abilities and interests and empower them to do better than they ever

“The world is demanding today’s students be exposed to rigor and relevance and the Sioux Falls Public Schools are delivering.”

dreamed possible. The world is demanding today’s students be exposed to rigor and relevance and the Sioux Falls Public Schools are delivering.

Committed to the Process; Committed to Taxpayers

Because the District has a long history of fiscal responsibility and prides itself on informing and involving stakeholders in common-sense budget development, nineteen committees made up of administrators, teachers, and community members were tasked with

creating a budget by identifying efficiencies and redirecting those dollars to limited, but important, expansions to ultimately improve student achievement.

Proposed FY16 General Fund Budget

After extensive review and refinement, the District is pleased to recommend a FY16 budget that is student-focused and staff-supporting. The budget increases teaching FTE to match increasing enrollment. It expands the Administrative Intern program to support students at schools with the largest enrollment, adds extra duty pay for Technology Integration Specialists at elementary schools, adds a Building Computer Specialist, shifts funds for Literacy in Action to federal programs, eliminates and restructures existing FTE to reinstate the Fine Arts Coordinator position and add help in the warehouse, adds a bus route for the safety of Oscar Howe students living near Interstate 29, provides an extended school-year to serve at-risk high school students, allocates equity travel and moves \$1.28 million in busing expenses from the General Fund to the Capital Outlay Fund.

How It Works

The budget is achieved by combining the modest two percent (2%) increase through the State Aid Funding Formula with the planned spend down of \$7.9 million of the District's capital outlay fund balance. Additionally, in order to realize a \$500,000 net savings in interest payments, pay the remaining balance on a 2004 General Obligation Bond, and support ongoing 1:1 technology needs and other scheduled projects, the capital outlay levy moves to \$3.00 per \$1,000 of assessed valuation.

While Sioux Falls taxpayers have entrusted us with \$7.5 million in opt out dollars, the District is committed to never taking more than it needs ***“The District is committed to never taking more than it needs.”***

Due to adjustments within the General Fund, Capital Outlay Fund and Special Education

Fund levies, the District decreases the FY16 opt out to \$4.9 million; thereby ensuring minimal impact to taxpayers. A homeowner's projected property tax rate is \$8.97 per \$1,000 of assessed valuation - a “...thereby ensuring minimal impact to taxpayers.” nine cent increase over the previous year. The average school property tax increase over the last 16 years for a typical house in the Sioux Falls School District is less than 0.3 percent (0.3%) per year. This fact is unparalleled in most taxpayer-funded budgets.

Further, the educational enhancements made in the FY16 budget are made possible through the work of dedicated staff that continually conserves energy to the tune of \$1 million annually and the District's continued and aggressive management of medical costs through its work with the Hays Companies.

In Summary

The FY16 Budget meets the basic needs of students and continues providing the highest-quality education possible to each of our 24,000 students. It provides a modest salary increase due to a two percent (2%) inflationary increase from the state, strengthens technology integration, supports students by addressing safety, equity and at-risk factors for our growing student population.

With a deep drive “to educate and prepare each student to succeed in a changing world” and a long history of fiscal responsibility to compliment that motivation, stakeholders can rest assured the students of the Sioux Falls Public Schools are getting an amazing education at *the* most affordable tax rate.

About Our Schools

The Sioux Falls School District was established in 1871. The community's first school term was held in a sod house that year. School Board officers were elected in 1873 and the first schoolhouse was completed in December of that year. Enrollment was approximately 75 students.

Today, the Sioux Falls public schools serve nearly 24,000 students. Sioux Falls, the largest community in South Dakota, is located in the southeast corner of the state. During the last few decades, Sioux Falls has experienced steady growth with a current population of over 169,000. Economically, Sioux Falls is seeing growth and expansion in the technology, healthcare, retail, construction, financial and research sectors.

The School District is one of the largest employers in Sioux Falls. During the 2015/ 2016 school year, the District will employ nearly 3,000 teachers, education assistants, administrators, food service workers, nurses, clerical staff, maintenance workers, and support staff specialists.

Public schools provide the education needed by today's graduates, stressing the traditional areas of study while incorporating 21st century skills needed for a changing world.

The District has 22 elementary schools serving grades K-5. Elementary instruction emphasizes mastery of basic skills along with respect for one's self and others. At the end of the 2014/ 15 school year, Longfellow and Mark Twain Elementary Schools were closed and the students reassigned. Susan B. Anthony Elementary School will open its doors to students in the fall of 2015. Jefferson Elementary School has been closed to make way for the new Elementary Spanish Immersion School to be built on the Jefferson site.

Five middle schools serve grades 6-8. Middle schools are designed to meet the academic, social and emotional needs of early adolescents. The middle school format fosters a sense of community and cooperation while allowing plenty of opportunity for exploration – both in academic setting and through co-curricular activities.

Sioux Falls has three traditional public high schools serving grades 9-12 – Lincoln, Roosevelt, and Washington High Schools. All of the high schools are known for producing academic scholars, world-class Fine & Performing Arts programs and a full menu of extracurricular opportunities.

The District is proud to offer the Career and Technical Education Academy where formal education and career skills allow students to gear certifications and advanced education in various career fields. Sioux Falls New Technology High School offers a smaller learning community where students meet state content standards through project-based learning.

The District has two specialized school programs: the A+ School at Eugene Field, which incorporates the arts, dance, music, along with drawing, sculpture, and painting, into all classwork; and the Spanish Immersion Programs, which allows English-speaking students to immerse themselves in Spanish. Students speak Spanish in all classes all day. The

elementary Spanish Immersion programs are being housed within Rosa Parks, Robert Frost and the Instructional Planning Center. The middle school Spanish Immersion Program is located within Edison Middle School.

Many specialized programs are now housed in Axtell Park School. Axtell Park houses the Flex Program, the Structured Teach Program, Joe Foss Alternative School, the Ombudsman Program, the Success Academy and Summit Oaks. All of these programs provide students with challenges opportunities to transition back into their home attendance schools or to graduate after completing required coursework in the alternative school setting.

Added together, the District's 42 buildings represent nearly 4 million square feet. The District follows a Capital Improvement Plan (CIP) to make sure that all buildings are well maintained and that growth is properly managed.

Within the buildings, the District provides a full range of education programs and services. Elementary schools serve grades K-5. Middle schools are grades six through eight; high schools are grades nine through twelve. In addition, the District offers preschool programs at several locations with funding from Special Education, Head Start and federal funds (Title I), as well as its fee-based preschool Learning Adventures located at Harvey Dunn Elementary School

Numerous support programs help achieve the District's mission to educate and prepare *each* student to succeed. The public schools have over 3,642 students with disabilities — an equivalent to being the fifth largest school district in the state of South Dakota. Individual Education Plans (IEPs) describe goals, strategies, adaptations and modifications to meet the needs of these students. Programs for students with special needs include the Community Campus, located at the Western Mall. Community Campus helps older adolescents and young adults transition from the world of school to the world of work.

Sioux Falls students represent more than 60 different languages. In 1996, Sioux Falls public schools enrolled 420 English Language Learners; in 2015, there were 2,163 English Language Learners. A newcomer Immersion program provides basic English instruction for students with limited English skills who have been in the United States for less than a year when they enroll in the District. The Elementary Immersion Center at Jane Addams serves children pre-school through grade 5, McGovern Immersion Center serves middle school age students, and all three high schools provide an Immersion program for high school age students. As students of all ages gain English skills they move from the Immersion program into standard classrooms, with a variety of support services still available.

Other specialized support services include services for Native American students and programs for students who are homeless.

Kids Inc., the District's state-licensed after-school program, combines a safe environment with learning and fun during the school year and runs summer programs at various sites throughout the District.

Along with providing support services to help all students succeed, the District also offers rigorous course work for those students who seek academic challenge. The number

of high school students enrolled in Advanced Placement (AP) courses has grown from 497 in 1994 to 2,338 students in grades 9-12 who completed one or more AP courses. Despite comprising less than 15 percent of the South Dakota juniors and seniors, Sioux Falls School District students account for 47.4 percent of the students in the state who take an AP exam.

Student learning and achievement is the top priority of all departments, programs, and services throughout the District. All departments and functions included in this budget report use the District mission statement as a guide in making appropriations.

“to educate and prepare each student to succeed in a changing world.”

The School Board

The School Board consists of five members, elected at large, from the School District for three-year terms. Regular meeting dates are the second and fourth Monday of each month at 5:30 p.m. Meetings are normally held in the Instructional Planning Center at 201 East 38th Street. The current members and officers of the School Board for the 2015/ 16 school year are:

Kent Alberty, President – Mr. Alberty’s term expires in 2016. Mr. Alberty’s prime committee responsibilities include: Chamber of Commerce representative, the PATH Committee, Budget Review Committee, and the Southeast Tech Council.

Todd Thoelke, Vice President – Mr. Thoelke’s term expires in 2018. Mr. Thoelke’s prime committee responsibilities include: the Board’s representative to the Sioux Falls Sports Authority, City-wide PTA Council, Policy Review Committee, and the District Insurance Committee.

Douglas C. Morrison, Member – Mr. Morrison’s term expires in 2017. Mr. Morrison’s prime committee responsibilities include: the District Insurance Committee, the Budget Review Committee, the Calendar Committee, Teacher of the Year, and the Southeast Tech Council.

Kate Parker, Member – Mrs. Parker’s term expires in 2018. Mrs. Parker’s prime committee responsibilities include: Head Start Policy Council, Affordable Housing Board, and the Policy Review Committee.

Carly Reiter – Ms. Reiter’s term expires in 2016. Ms. Reiter’s prime committee responsibilities include: the Calendar Committee, Safe and Secure Schools Committee, Sioux Falls Education Foundation, and the School Board representative to the Education & Workforce Development Committee.

Mission Statement - Vision Statement - Priority Areas

The Mission Statement of the District is:

“To educate and prepare each student to succeed in a changing world.”

The Vision Statement is:

“It is the vision of the Sioux Falls School District to provide opportunities and challenges for each student to succeed as a lifelong learner in a changing world. The District values a highly trained and committed workforce, continually evaluating and improving their own and student performance. The District recognizes its role as a key contributor to the social, civic, and economic foundation of this community. To achieve this vision, we must ignite the hearts and minds of our students, staff, families, the business community and citizens.”

The Priority Areas with which the District will work to support and achieve the Mission and Vision Statements are:

- Student Achievement
- Student Personal Growth Skills
- Staff Development
- Community Relations
- Fiscal Accountability/ Systems Management
- Facilities

The Administration

The District is served by the Superintendent of Schools, Dr. Brian Maher, and the executive cabinet whose members are:

Dr. Celeste Uthe-Burow, Interim Assistant Superintendent of Human Resources/
Student Support Services/ Legal Services

Todd Vik, Business Manager

Joshua Hall, Assistant Superintendent of Curriculum Services/ Instruction/ Professional
Development

Deb Muilenburg-Wilson, Director of Special Services

Jeffrey Kreiter, Director of Operational Services

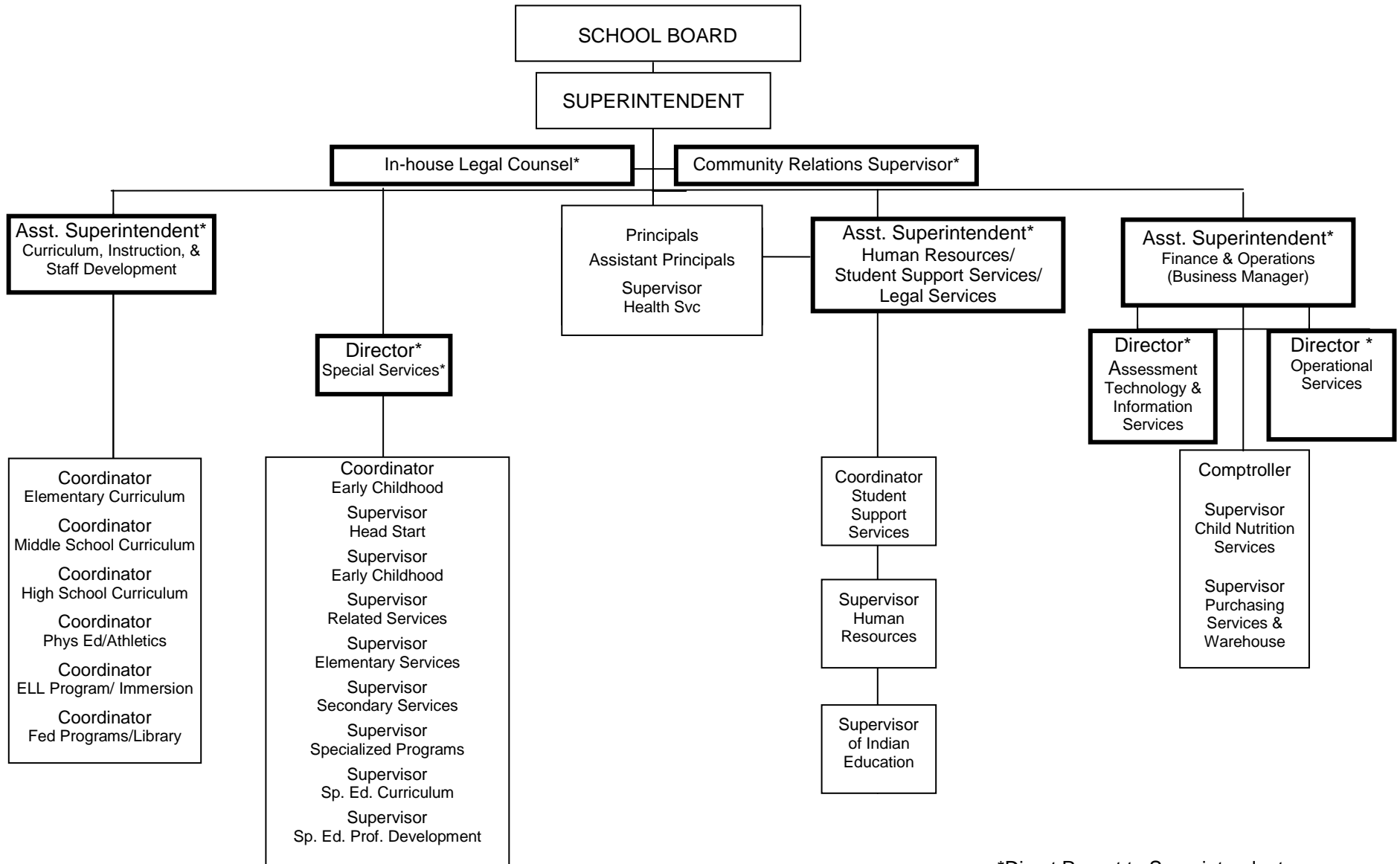
Robert Jensen, Director of Assessment, Technology and Information Services

DeeAnn Konrad, Community Relations Supervisor

Kate Bartell Nowak, In House Legal Counsel

Principals, assistant principals, supervisors and coordinators also serve the District with offices located throughout the District. The organization chart is, as follows:

The Organization Chart – 2015/2016



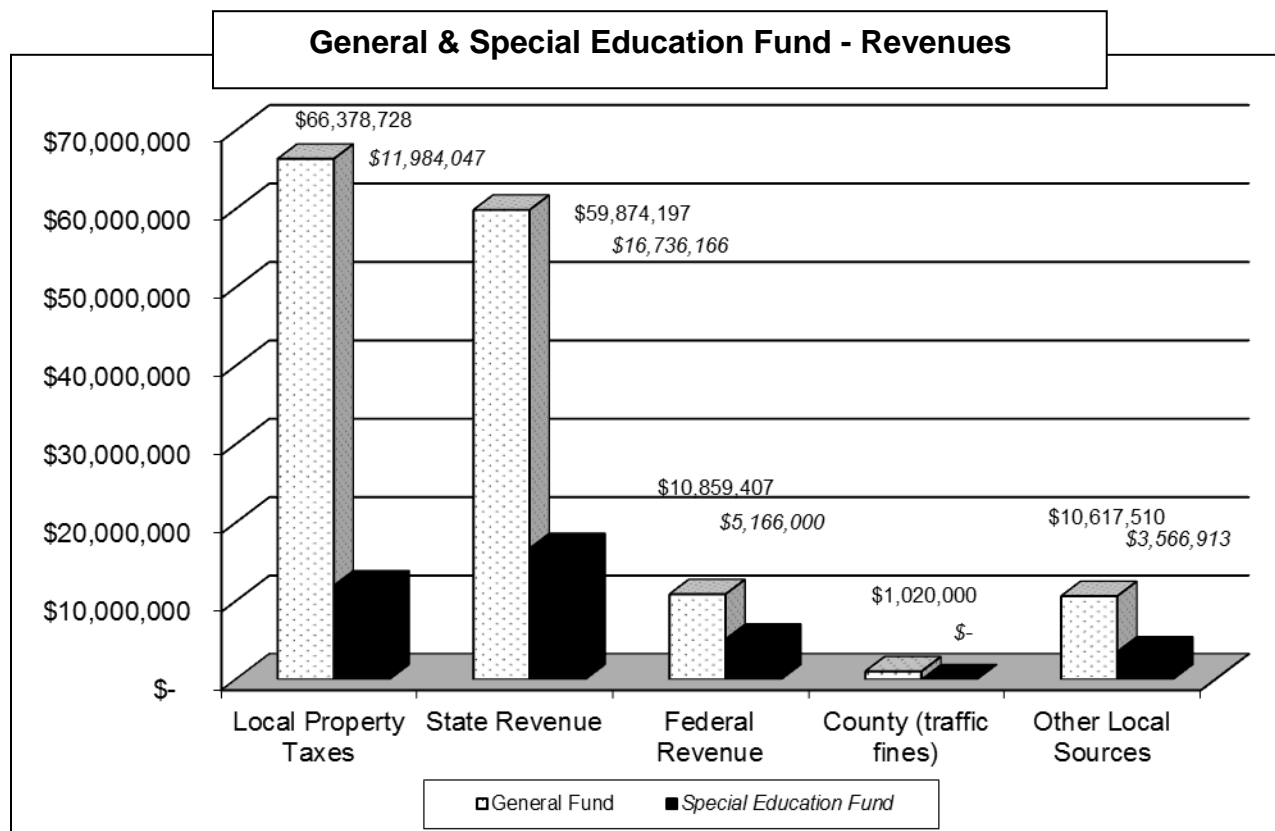
*Direct Report to Superintendent

SUMMARY OF ALL FUNDS

Tax-Supported Funds – General and Special Education

General and Special Education Funds—Local tax revenue for the General Fund is \$66,378,728, which includes \$4,940,000 from local property tax to fund the opt out. State sources in the General Fund increased over \$2.9 million following an increase in FY15 of over \$1.7 million. Federal revenue reflects a slight increase in the General Fund of over \$190,000. The District will spend over \$5 million from cash to balance revenues and expenditures in the General Fund, which is due, in part, to the salary increases given to all employee groups and the planned spend-down of fund balance.

Special Education Fund local tax revenue is expected to increase less than \$30,000. The Special Education Fund shows an increase of just over \$1.6 million in state sources for the 2015/ 16 school year. Federal revenues are projected be flat in the Special Education Fund. The District is projecting to spend over \$2.5 million from the Special Education Fund balance in FY16. Shown below are the revenues for the General Fund and the Special Education Fund.



The Special Education levy will be at \$1.209 to meet budget requirements and to qualify for state reimbursements.

Expenditures for salaries and benefits are expected to increase over \$5 million in the General and Special Education Funds, which reflects an increase in salaries of two percent (2%) for all groups. The District will increase staffing in the General and Special Education Funds by 70.76 FTE for the 2015/ 16 school year which will accommodate student enrollment and program needs. The District will continue to manage its student/ staff ratios stringently. To keep expenditures under control, staff will be reassigned among the buildings where they are needed to accommodate enrollment.

Tax Supported Funds – Revenues and Expenditures

REVENUES

Source	Combined General Fund	Unrestricted General Fund	Restricted General Fund	Special Education Fund	Capital Outlay Fund	Pension Fund	Bond Redemption Fund	Proof Total
Local Property Taxes	\$66,378,728	\$66,378,728	\$ -	\$11,984,047	\$24,959,250	\$2,892,972	\$1,457,096	\$107,672,093
State Revenue	59,874,197	59,874,197	-	16,736,166	-	-	-	76,610,363
Federal Revenue	10,859,407	-	10,859,407	5,166,000	328,308	-	-	16,353,715
County (traffic fines)	1,020,000	1,020,000	-	-	-	-	-	1,020,000
Other Local Sources	5,178,489	4,966,847	211,642	917,000	153,659	15,000	10,000	6,274,148
Total Revenues	\$143,310,821	\$132,239,772	\$ 11,071,049	\$34,803,213	\$25,441,217	\$2,907,972	\$1,467,096	\$207,930,319
Cash from Fund Balance	5,439,021	5,439,021	-	2,649,913	-	-	1,396,629	9,485,563
Transfers In	-	-	-	-	-	-	-	-
Total Revenues, Transfers & Cash	\$148,749,842	\$137,678,793	\$11,071,049	\$37,453,126	\$25,441,217	\$2,907,972	\$2,863,725	\$217,415,882

EXPENDITURES

Use	Combined General Fund	Unrestricted General Fund	Restricted General Fund	Special Education Fund	Capital Outlay Fund	Pension Fund	Bond Redemption Fund	Proof Total
Salaries	\$96,914,079	\$91,491,164	\$5,422,915	\$23,874,259	\$ -	\$ -	\$ -	\$120,788,338
Benefits	29,823,286	28,145,219	1,678,067	7,663,840	-	2,907,972	-	40,395,098
Purchased Services	14,872,872	11,544,401	3,328,471	5,166,204	1,364,000	-	-	21,403,076
Supplies and Materials	6,771,858	6,134,562	637,296	577,493	-	-	-	7,349,351
Dues and Fees	367,747	363,447	4,300	21,330	630,068	-	-	1,019,145
Capital Acquisition	-	-	-	150,000	9,163,925	-	-	9,313,925
Debt Services	-	-	-	-	11,651,833	-	-	11,651,833
Total Expenditures	\$148,749,842	\$137,678,793	\$11,071,049	\$37,453,126	\$22,809,826	\$2,907,972	\$ -	\$211,920,766
Transfers Out	-	-	-	-	-	-	2,863,725	2,863,725
Reserves	-	-	-	-	2,631,391	-	-	2,631,391
Total Expenditures and Transfers	\$148,749,842	\$137,678,793	\$11,071,049	\$37,453,126	\$25,441,217	\$2,907,972	\$ 2,863,725	\$217,415,882

Staff for 2015/16

Currently the School District budget allows staffing for Head Start through high schools as follows:

General Fund Staff – Head Start through High School

Staffing	FTE FY15	FTE FY16	Difference
Administrative Staff	65.70	66.70	1.00
Teachers	1,325.55	1,352.43	26.88
Specialists	39.81	39.60	(0.21)
Employment Contract Staff	37.15	41.15	4.00
Executive Assistants	3.00	3.00	-
Clerical Staff	128.44	127.91	(0.53)
Education Assistants	74.23	65.51	(8.72)
Custodial/Maintenance Staff	192.59	192.24	(0.35)
Librarians	25.54	24.34	(1.20)
Counselors	54.95	54.95	-
Nurses	11.40	11.40	-
Social Workers	7.00	7.00	-
Total	1,965.36	1,965.36	20.87

Special Education Staff

Staffing	FTE FY15	FTE FY16	Difference
Administrative Staff	7.10	7.60	0.50
Teachers	255.28	268.03	12.75
Specialists	58.53	62.08	3.55
Employment Contract Staff	34.80	35.30	0.50
Executive Assistants	1.00	1.00	-
Clerical Staff	8.88	8.88	-
Education Assistants	209.03	229.45	20.42
Nurses	10.70	12.60	1.90
Psychologists	8.85	10.85	2.00
Total	594.17	635.79	41.62

Staff for 2015/16 (continued)**Child Nutrition Staff**

Staff	FTE FY15	FTE FY16	Difference
Administration	1.00	1.00	-
Clerical	3.00	4.00	1.00
Custodial	10.91	10.76	(0.15)
Specialists	3.00	3.00	-
Child Nutrition Workers	96.11	96.11	-
Education Assistants	43.88	43.88	-
Total Child Nutrition Staff	157.90	158.75	0.85

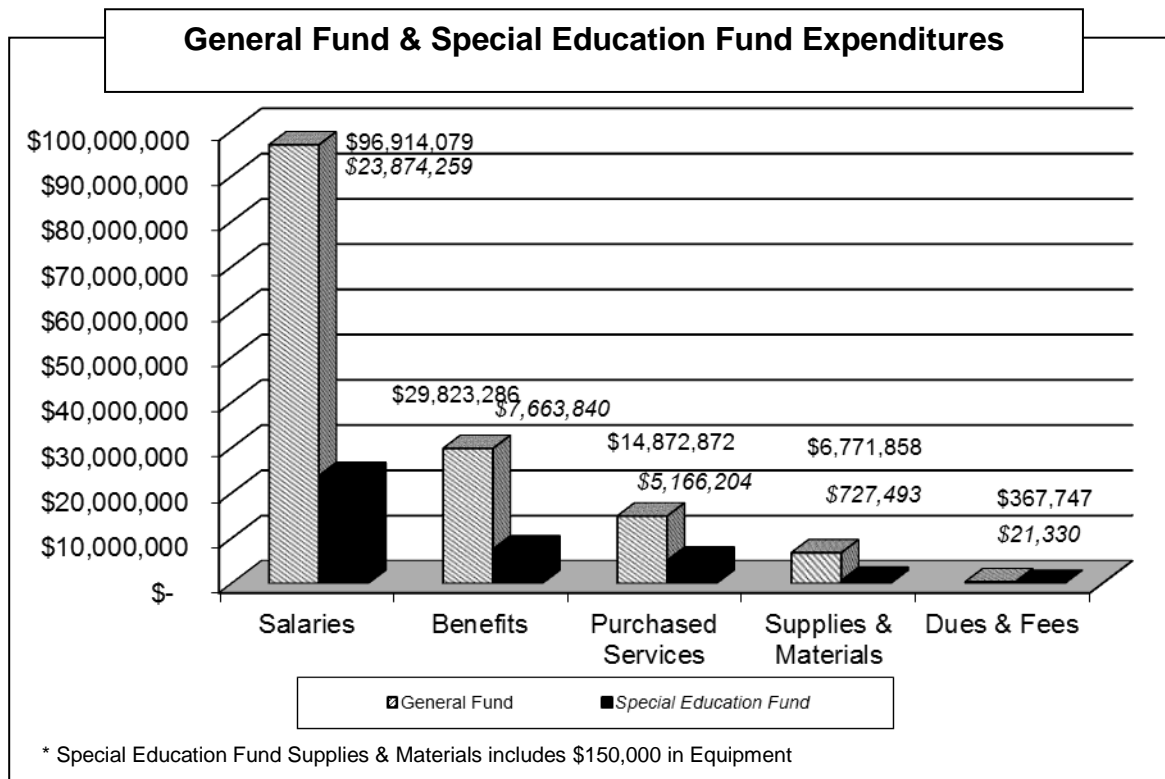
The District also employs staff funded through enterprise funds (Reprographics Fund and Community Education/ Kids, Inc. Fund.) These positions are contingent upon the program earning enough revenue to support the positions.

Enterprise Fund Staff

Staffing	FTE FY15	FTE FY16	Difference
Administrative Staff	1.20	0.70	(0.50)
Teachers	32.40	31.20	(1.20)
Specialists	6.83	7.40	0.57
Employment Contract Staff	20.55	22.10	1.55
Clerical Staff	0.58	0.25	(0.33)
Education Assistants	30.00	30.00	-
Total	91.56	91.65	0.09

Expenditures – Tax Supported Funds

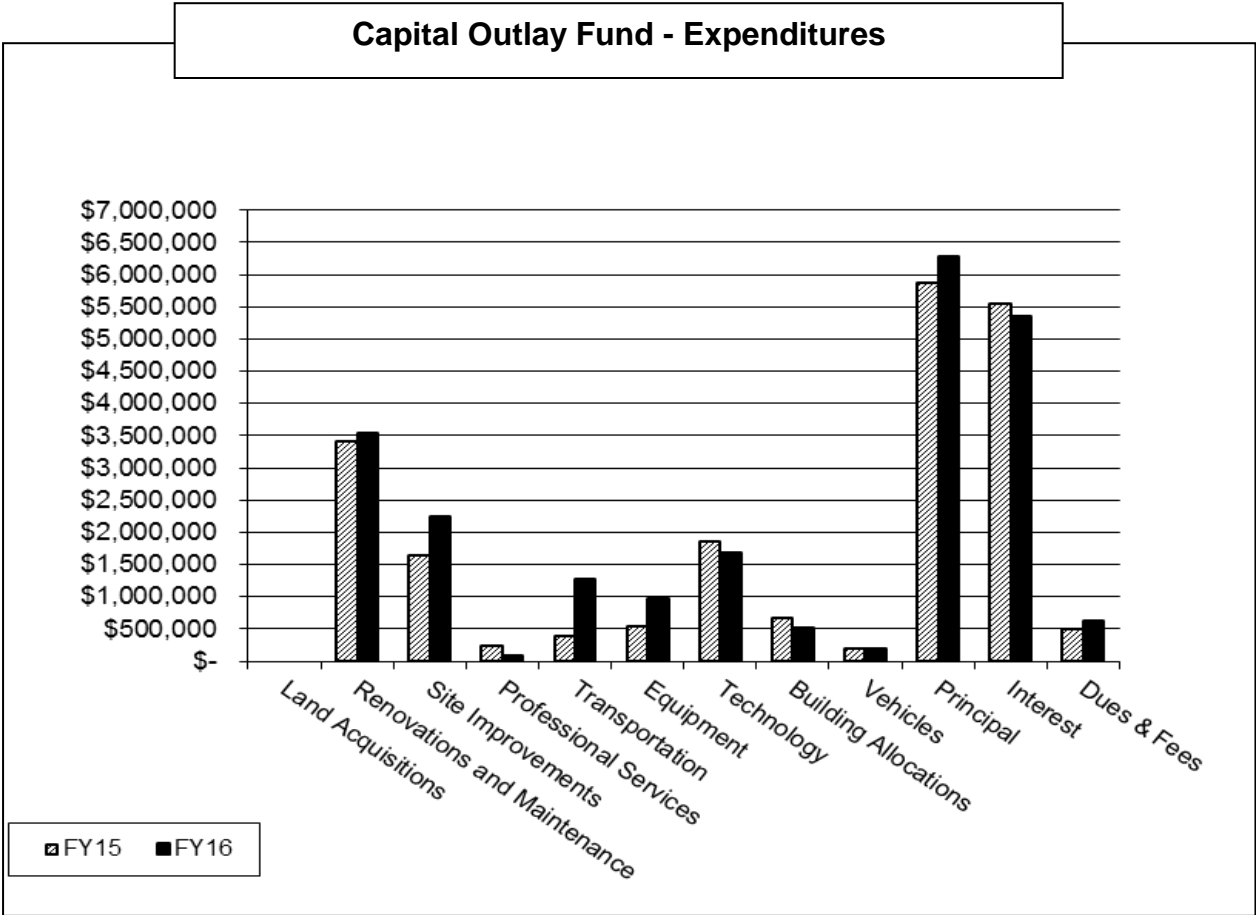
Total expenditures for 2015/ 2016 in the General and Special Education Funds are \$186,202,968. Salaries and Benefits comprise 85 percent of the expenditures of the 2015/ 2016 General and Special Education budgets. Benefits are 31 percent of salaries. Purchased Services decreased by nearly a half million from the prior year. Supplies and Materials are projected to increase over \$1.5 million from the previous year. The following table graphically shows the expenditures for FY16.



Tax-Supported Funds – Capital Outlay

The District will experience an increase in expenditures in the Capital Outlay Fund of over \$2.7 million primarily due to moving transportation costs from the General Fund to the Capital Outlay Fund and increased costs for site improvements. The District has also created reserve funds to plan for the costs associated with purchases of land, technology, and equipment. The FY16 Capital Outlay Fund expenditures include routine maintenance of District facilities as well as roof repair, asphalt repair, and concrete repair at various buildings.

The following chart shows FY16 expenditures within the Capital Outlay Fund.



Tax-Supported Funds – Capital Projects Funds

The Capital Projects funds are subdivisions of the Capital Outlay Fund. During FY16, the District will operate three Capital Projects funds: the CIP Projects Fund, the New Spanish Immersion School on the Jefferson Site Project Fund, and the New Elementary School (Susan B. Anthony) Project Fund.

The CIP Project Fund is supporting the construction costs of the following:

- Washington and Roosevelt High Schools – complete the implementation of security items and renovation of the main entrances, freezer/ cooler areas, and gym vestibules.
- Memorial Middle School – complete the classroom/ auditorium additions.
- Eugene Field Elementary School – complete the addition, finish the office renovation and security items.
- R.F. Pettigrew, Robert Frost, and Discovery Elementary Schools – complete the construction of classroom additions.

Tax-Supported Funds – Bond Redemption Fund

The Bond Redemption Fund is budgeted according to payment schedules. The bonds were issued to fund the original Capital Improvement Plan Projects. The bonds were defeased in June of 2015 and the Bond Redemption Fund will be closed. No levy will be requested in FY16.

Tax-Supported Funds – Pension Fund

The Pension Fund pays for the costs for early retirement benefits. The levy for the Pension Fund has been set at \$0.30 per \$1,000 dollars of taxable valuation.

Self-Supported Funds

The District operates five funds that are not supported by local tax revenues.

The **Food Service Fund** – Revenues for this fund are generated from the sale of meals to students. There will be an increase in meal prices for the 2015/ 2016 school year of \$0.10. This is the fourth year in a row of increases to comply with federal mandates.

The **Enterprise Funds** – These funds are self-sustaining. Revenues for Community Education/ Kids Inc. will be generated from tuition and fees paid by participants. Revenues for the Reprographics Fund result from services purchased by schools, departments and other governmental entities. The House Construction Fund revenues initially came from the sale of the house that the Carpentry class at the CTE Academy built, however, the class now builds a *Habitat for Humanity* home and one home for the City of Sioux Falls with expenses covered by the respective entity.

The **Insurance Trust Fund** – The District will continue to self-insure for medical benefits.

Summaries of self-supported funds are, as follow:.

Self-Supported Funds – Revenues and Expenditures

REVENUES

Source	Reprographics Fund	Community Education Fund	House Construction Fund	Food Service Fund	Capital Projects Funds	Insurance Trust Fund	Proof Total
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	45,000	-	-	45,000
Federal Revenue	-	-	-	6,498,876	-	-	6,498,876
Other Local Sources	863,650	2,933,234	-	4,218,139	-	30,186,673	38,201,696
Tuition and Fees	-	2,726,769	-	-	-	-	2,726,769
Total Revenue	\$ 863,650	\$ 5,660,003	\$ -	\$ 10,762,015	\$ -	\$ 30,186,673	\$ 47,472,341
Cash from Fund Balance	-	-	986	250,818	\$ 14,241,372	418,076	14,911,252
Transfers In	-	-	-	-	-	-	-
Total Revenue, Transfers & Cash	\$ 863,650	\$ 5,660,003	\$ 986	\$ 11,012,833	\$ 14,241,372	\$ 30,604,749	\$ 62,383,593

EXPENDITURES

Expenditure	Reprographics Fund	Community Education Fund	House Construction Fund	Food Service Fund	Capital Projects Funds	Insurance Trust Fund	Proof Total
Salaries	\$ 105,601	\$ 4,424,645	\$ -	\$ 3,710,843	\$ -	\$ -	\$ 8,241,089
Benefits	28,409	825,081	-	1,140,001	-	-	1,993,491
Purchased Services	664,783	557,862	986	370,452	-	-	1,594,083
Supplies and Materials	55,000	366,193	-	5,293,808	-	-	5,715,001
Dues and Fees	-	13,500	-	80,500	-	30,604,749	30,698,749
Capital Acquisition	-	-	-	330,000	15,202,896	-	15,532,896
Total Expenditures	\$ 853,793	\$ 6,187,281	\$ 986	\$ 10,925,604	\$ 15,202,896	\$ 30,604,749	\$ 63,775,309
Non-Cash Depreciation Expense	-	10,000	1,452	417,229	-	-	428,681
Cash for Equipment	-	-	-	330,000	-	-	330,000
Transfers Out	-	-	-	-	-	-	-
Total Expenditures & Transfers	\$ 853,793	\$ 6,197,281	\$ 2,438	\$ 11,012,833	\$ 15,202,896	\$ 30,604,749	\$ 63,873,990

Revenues Over Expenditures	\$ 9,857	\$ (537,278)	\$ (1,452)	\$ -	\$ (961,524)	\$ -	\$ (1,490,397)
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REVENUE COMPARISONS

The State of South Dakota's constitution includes the following language: "...it shall be the duty of the Legislature to establish and maintain a general and uniform system of public schools wherein tuition shall be without charge, and equally open to all..." The Sioux Falls District receives 41 percent of its total tax-supported revenues from the state.

The following is a 17-year comparison of District assessments, taxes, and tax rates, as well as a comparison of school and state taxes paid over a the same period.

The increase in overall assessments has allowed the District consistently to maintain services without increasing mil levy rates. Because of increasing assessments, property tax relief, state property tax restrictions, and the School Board's determination to not increase the school tax rate due to the opt-out, mil levy rates have dramatically declined since 2001, as shown on the next page.

Revenues – Ten Year Comparison of Assessments and Mil Levies

History of Property Tax Levies Since 2000

Assessments:	Payable 2000	Payable 2007	Payable 2008	Payable 2009	Payable 2010	Payable 2011	Payable 2012	Payable 2013	Payable 2014	Payable 2015	Payable* 2016
District Assessment Total	4,689,173,198	7,682,672,112	8,256,358,417	8,687,207,193	8,932,538,216	9,048,211,420	8,968,201,347	8,833,377,209	8,991,407,688	9,389,693,279	9,812,229,477
% Increase from prior year	8.14%	8.05%	7.47%	5.22%	2.82%	1.29%	-0.88%	-1.50%	1.79%	4.43%	4.50%

Taxes:	Payable 2000	Payable 2007	Payable 2008	Payable 2009	Payable 2010	Payable 2011	Payable 2012	Payable 2013	Payable 2014	Payable 2015	Payable 2016
Mil Rates:(Per \$1000 of valuation)											
General Fund Agricultural	4.73	3.22	2.86	2.75	2.71	2.69	2.78	2.66	2.37	2.02	1.72
General Fund Owner Occupied	7.62	5.06	4.50	4.32	4.26	4.18	4.62	4.61	4.86	4.82	4.46
General Fund Commercial	16.21	10.84	9.66	9.25	9.13	8.96	9.87	9.88	10.41	10.32	9.55
Special Education Fund	1.40	1.40	1.20	1.20	1.20	1.20	1.20	1.20	1.35	1.29	1.21
Capital Outlay Fund	2.07	2.28	2.48	2.37	2.41	2.41	2.07	2.09	2.09	2.16	3.00
Bond Fund	0.65	0.30	0.21	0.32	0.29	0.28	0.29	0.28	0.33	0.31	0.00
Pension Fund	0.00	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Total Agricultural	8.85	7.50	7.05	6.94	6.91	6.89	6.64	6.53	6.44	6.08	6.23
Total Owner Occupied	11.74	9.34	8.69	8.51	8.46	8.37	8.48	8.48	8.94	8.88	8.97
Total Commercial	20.27	15.12	13.85	13.44	13.33	13.15	13.73	13.75	14.49	14.38	14.10

Effect on a \$98,516 House Assessed Valuation in 2000

	Payable 2000	Payable 2007	Payable 2008	Payable 2009	Payable 2010	Payable 2011	Payable 2012	Payable 2013	Payable 2014	Payable 2015	Payable 2016
Assessed Value	98,516	136,093	141,565	143,615	145,665	145,665	137,729	137,729	137,729	139,054	140,392
- Taxable Value	93,394	122,075	125,144	129,110	130,516	131,535	121,890	122,235	122,579	126,122	127,335
School Taxes	1,097	1,140	1,088	1,099	1,105	1,101	1,034	1,037	1,095	1,120	1,142
- % Increase Over Prior Year		-0.9%	-4.6%	1.0%	0.5%	-0.3%	-6.1%	0.3%	5.7%	2.2%	2.0%
Average Annual Increase:	0.32%										

Comparable History of State Sales, Use, & Contractors' Excise Tax (most recent years available)

	FY98	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Total Paid	438,348,560	607,436,346	660,042,811	691,218,595	733,797,079	740,503,025	722,422,016	786,303,271	838,239,997	872,212,501	924,027,908
Estimated Population	743,500	783,967	789,926	795,929	801,978	808,073	814,180	820,580	827,053	833,603	840,233
Per Capita Sales Tax	590	775	836	868	915	916	887	958	1,014	1,046	1,100
- % Increase Over Prior Year		5.0%	7.8%	3.9%	5.4%	0.2%	-3.2%	8.0%	5.8%	3.2%	5.1%
Average Annual Increase:	4.0%										

*Estimated