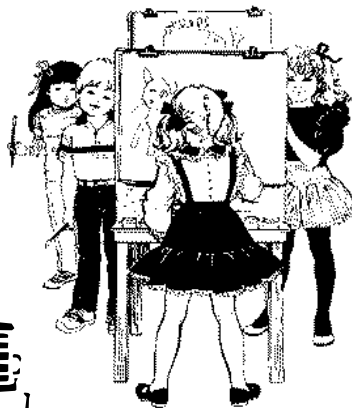
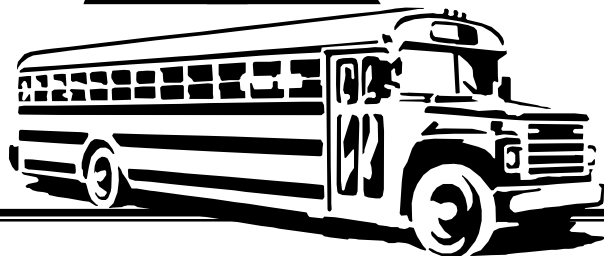


Sioux Falls School District 49-5

2016/2017 BUDGET





2016/2017 Adopted Budget

Adopted: July 11, 2016
Action: 37532

Dr. Brian L. Maher
Superintendent
and
Todd Vik
Director of Finance

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Sioux Falls School District 49-5

A message from the Superintendent

Years of doubt are gone; replaced by true optimism for the future of education in South Dakota. Though readers of these subsequent pages will find the FY17 Budget for the Sioux Falls School District remains a mostly status quo, bare-bones plan void of frivolous spending on unproven programs, there is significant reason to celebrate.

After exhaustive research and debate, Governor Dennis Daugaard and the majority of South Dakota legislators acknowledged the facts generated by the Blue Ribbon Task Force – school funding is inadequate and limits a District’s ability to attract and retain the highest quality teachers available. In response, the 2016 Legislature took a bold stand and increased the sales tax one-half-percent with revenues heading straight to property tax relief and, more importantly, the pockets of the nation’s lowest paid teachers. The end result is a 9.5 percent increase in State Aid Formula funding to the Sioux Falls School District’s \$149 Million dollar General Fund Budget, with the bulk of that increase going toward increasing teacher pay.

This acknowledgement validates the evidence in the slow decline in teacher quality being reported across the state and begins to restore the education profession as a noble and respected career choice for those wishing to make a livable wage *and* make a difference in their communities.

Research indicates the single most important factor in a student achieving success is a highly trained and dedicated teacher.

The landmark legislation passed by the 2016 Legislature will allow the Sioux Falls School District to compete – though still at a financial disadvantage – with neighboring states for the highest quality teachers available.

“The landmark legislation passed by the 2016 Legislature will allow the Sioux Falls School District to compete...”

Teacher quality is imperative as the world demands a more skilled workforce; one that possesses critical thinking skills, the ability to effectively communicate, to collaborate with colleagues, and to innovate without limitations. Teachers facilitate this learning. They encourage students to dream big and to set goals that cause these future leaders to stretch their minds to become the experts of tomorrow.

Always keeping the future in mind, the District is committed to using best practices, a well-researched curriculum, technology-rich learning opportunities and the highest expectations for student achievement.

Our commitment to offer multiple pathways to graduation is unparalleled in the state and in the region. Further, our desire to educate the whole child – academically, socially and emotionally – calls for a diverse approach to meet the needs of students. These core values, coupled with our long history of fiscal responsibility, make the Sioux Falls School District a trusted and valued partner in the successful business climate and rich quality of life for which Sioux Falls has become known.

Proposed FY17 General Fund Budget

The FY17 Budget is yet another example of the dedication of the Sioux Falls School District to be truly innovative while upholding the expectation of taxpayers that not a dime more than necessary will be spent to offer the highest quality education possible.

Because our community has entrusted the District with an ongoing opt-out, because we work from a rolling five-year financial plan and because

“... truly innovative while upholding the expectation of taxpayers...”

we stretch each dollar from the South Dakota Legislature,

the District is pleased to recommend a budget that is balanced within the framework of the five-year spending plan and results in a projected fund balance of 8.9 percent in FY21. A fund balance between eight and nine percent was recommended by a group of business leaders appointed by the Chamber of Commerce that meets on occasion to study the District’s finances and offers recommendations on spending patterns, the opt-out and other strategic funding issues.

In addition to maintaining the current level of service provided, the FY17 General Fund Budget:

- Adds teacher and specialist support to grade 6 through 12 behavior programs, increasing services in the middle school Odyssey and high school FLEX programs.
- Adds funds to pay 504 Coordinators in each building plus an additional school nurse to meet the needs of students who qualify for Section 504 Benefits due to an unfunded federal mandate that expanded the definition of a disability.
- Offers a small, but necessary bump for the ever-growing Fine Arts Program, including more travel money for the Debate Program at Roosevelt High School to match travel allotments at the other two high schools, more music and art supplies to mirror increased elementary enrollments and fees for additional piano tunings.

Proposed FY17 Special Education Budget

Further, in the District's FY17 Special Education Fund Budget, the following educational enhancements include:

- Adding ten (10) elementary resource teachers to allow for smaller student to teacher ratios to support readers as teachers “push-in” to K-2 classrooms and focus on developing foundational reading skills. This decreases current caseloads of 8 to 1 to a new caseload of 3 to 1 to match ratios in the Literacy in Action program.
- Adding an Administrator Intern in the area of Special Education to lead curriculum and instructional development.
- Hiring Speech Therapist FTE to serve as an on-staff substitute.
- Expanding the TIER 2 Pilot Program at four additional schools (new total of six) due to the increasing number of students with emotional and behavior needs. This intervention strategy offers a safe and secure environment for students in which to learn appropriate social skills, focus on academics and de-escalate behaviors in order to return to the regular classrooms. Staff will also be trained in the Boys Town Educational Model. This will be accomplished with a match of federal and special education dollars.

Title I Funds

In an effort to improve reading and math scores prior to third grade, the District will also redirect Title I Funds to hold summer school at three elementary locations. They are: Hawthorne, Hayward and Laura B. Anderson. Seventy-five students from each school will be selected to attend eight weeks of school during the summer of 2016. Intensive instruction, coupled with experiential learning and activities, will fill the school day. Student progress will be measured with the Measure of Academic Progress (MAP) Test with students taking both a pre-and-post-test.

Also of note, federal dollars will allow the District to maintain the work of two data coaches, previously paid for by Department of Education grant, to continue the work of maximizing student achievement by strengthening the core instruction that occurs in the classroom. These data coaches work with teachers to reflect on their own instructional practices, build their capacity to improve student achievement, create common assessments and rubrics to measure student success, implement a data analysis cycle and use data as evidence to determine next instructional steps.

To make this plan work for all facets of the budget, actions include:

- Continued efficiencies in areas that do not impact student achievement;
- An ongoing, planned spend-down of the District’s Fund Balance to a projected

7.5 percent in FY18.

Committed to the Process

The FY17 Budget Recommendation is complex, yet well thought out, thanks to the dedication and long hours logged by committees and administrators since the process began in November 2015. Collaboration is key. With the help of nearly 200 community people, professional staff members, and administrators, District leaders

considered the success of existing programs and explored new possibilities to increase student

“This thorough review of best practices ensures every dollar spent is moving the District toward achieving its mission...”

achievement. This thorough review of best practices ensures every dollar spent is moving the District toward achieving its mission “to educate and prepare each student to succeed in a changing world.”

In Summary

The FY17 Budget provides a sound educational plan for the future. It rewards teachers with a livable wage. It maximizes spending in critical areas by offering additional support for struggling readers. It relies heavily upon staff members to be prudent with supplies and resources; always striving to provide a top-notch education to students at maximum efficiency. It demands collaboration between the school, parents, business leaders and the broader community. It addresses the goals of the District’s Strategic Plan through support of Student Outcomes, Staff and School Culture and Community Engagement.

“...forward-thinking, yet responsive to the needs of the students we are proud to serve...”

The balanced FY17 Budget is forward-thinking, yet responsive to the needs of the students we are proud to serve and it will support our work in delivering our mission “to educate and prepare each student to succeed in a changing world.”

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 over 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 2016/2017 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 23 elementary schools serving grades K-5, with the opening of Sonia Sotomayor Elementary School in the fall of 2017. 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 opened its doors to students in the fall of 2015. Jefferson Elementary School was closed to make way for the new Sonia Sotomayor Elementary School which houses the K-5 Spanish Immersion Program.

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 which were housed within Rosa Parks, Robert Frost and the Instructional Planning Center are all being moved to Sonia Sotomayor Elementary School. The middle school Spanish Immersion Program is located within Edison Middle School.

Many specialized programs are 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 four 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 Discovery, Harvey Dunn, John Harris, and Sonia Sotomayor Elementary Schools.

Numerous support programs help achieve the District's mission to educate and prepare *each* student to succeed. The public schools have over 3,700 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 2016, there were 2,072 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 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 2,718 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 49.1 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. The Board holds a work session the first Wednesday of each month. 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 2016/17 school year are:

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

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

Kent Alberty, Member – Mr. Alberty’s term expires in 2019. Mr. Alberty’s prime committee responsibilities include: Chamber of Commerce representative, the PATH Committee, Budget Review Committee, the Insurance Committee and the Southeast Tech Council.

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, and the Southeast Tech Council.

Carly Reiter – Ms. Reiter’s term expires in 2019. 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 Outcomes
- School Climate & Culture
- District Staff
- Community Engagement
- 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:

James Nold, Assistant Superintendent-Administrative Services

Todd Vik, Business Manager

Ann Smith, Director of Curriculum Services/Instruction/Professional Development

Deb Muilenburg-Wilson, Director of Special Services

Demetria Moon, Director of Federal Programs, Assessments, and Evaluation

Becky Dorman, Director of Human Services

Jeffrey Kreiter, Director of Operational Services

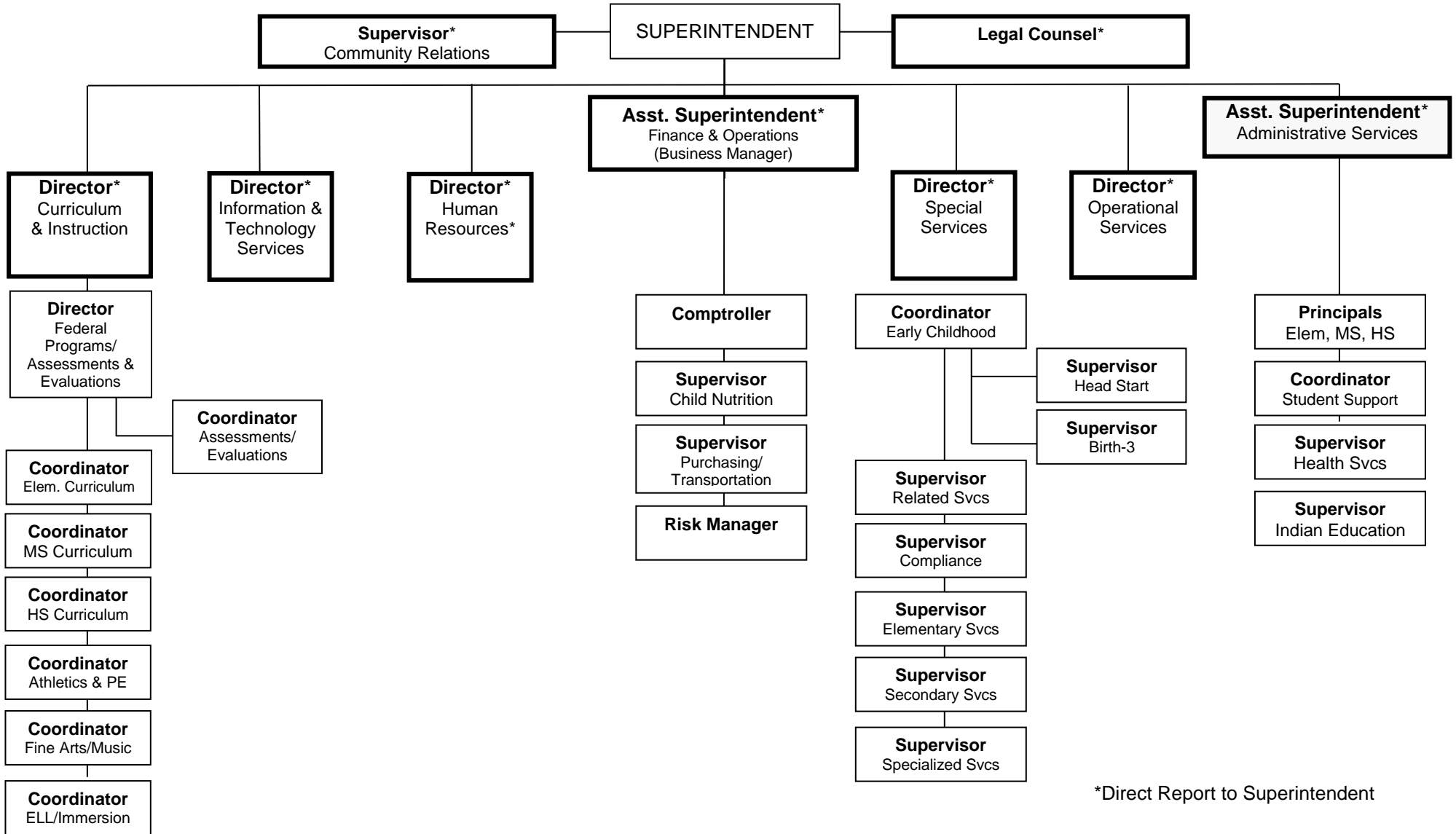
Michael Christopherson, Director of Information and Technology Services

DeeAnn Konrad, Community Relations Supervisor

Kate Bartell Nowak, Legal Counsel

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

The Organization Chart – 2016/2017



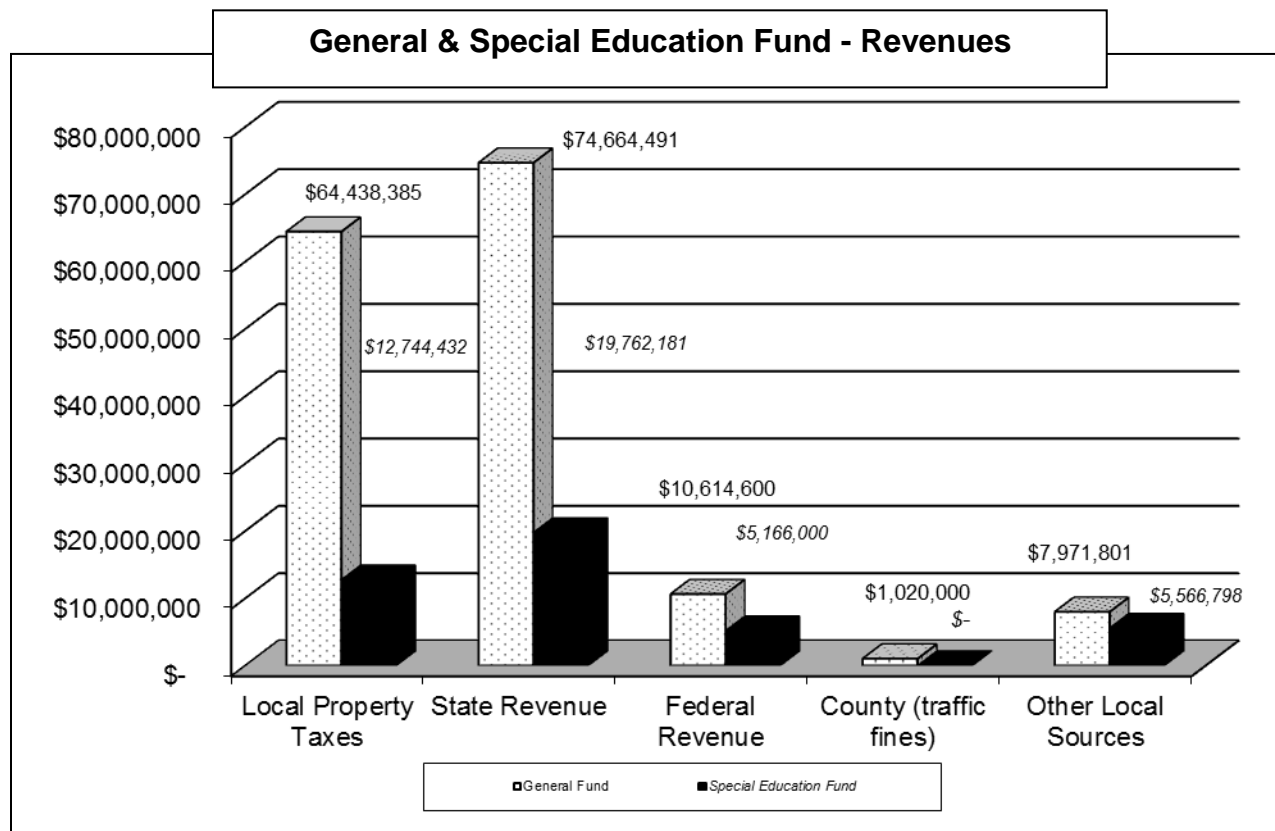
*Direct Report to Superintendent

SUMMARY OF ALL FUNDS

Tax-Supported Funds – General and Special Education

General and Special Education Funds—Local tax revenue for the General Fund is \$64,438,385, which includes \$7,500,000 from local property tax to fund the opt out. State sources in the General Fund increased over \$15.2 million following landmark legislation which raised the State sales tax \$.005 (1/2 cent). Federal revenue reflects a slight decrease in the General Fund of just over \$200,000. The District will spend over \$2 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 more than \$760,000. The Special Education Fund shows an increase of just over \$3 million in state sources for the 2016/17 school year. Federal revenues are projected be flat in the Special Education Fund. The District is projecting to spend nearly \$5 million from the Special Education Fund balance in FY17. Shown below are the revenues for the General Fund and the Special Education Fund.



The Special Education levy will be at \$1.305 to meet budget requirements and to qualify for state reimbursements.

Expenditures for salaries and benefits are expected to increase over \$17.6 million in the General and Special Education Funds, which reflects an increase in teachers' salaries as mandated by the legislature in 2016 and an increase for all other groups. The District will increase staffing in the General and Special Education Funds by over 70 FTE for the 2016/17 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	\$ 64,438,385	\$ 64,438,385	\$ -	\$ 12,744,432	\$ 29,870,634	\$ 1,486,101	\$ -	\$ 108,539,552
State Revenue	74,664,491	74,664,491	-	19,762,181	-	-	-	94,426,672
Federal Revenue	10,614,600	-	10,614,600	8,166,000	328,308	-	-	19,108,908
County (traffic fines)	1,020,000	1,020,000	-	-	-	-	-	1,020,000
Other Local Sources	5,185,569	4,977,058	208,511	917,000	153,659	-	-	6,256,228
Total Revenues	\$155,923,045	\$145,099,934	\$ 10,823,111	\$ 41,589,613	\$ 30,352,601	\$1,486,101	\$ -	\$229,351,360
Cash from Fund Balance	2,711,744	2,711,744	-	1,649,798	-	-	-	4,361,542
Transfers In	1,486,101	1,486,101	-	-	-	-	-	1,486,101
Total Revenues, Transfers & Cash	\$160,120,890	\$149,297,779	\$ 10,823,111	\$ 43,239,411	\$ 30,352,601	\$1,486,101	\$ -	\$235,199,003

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	\$105,132,125	\$ 99,815,519	\$ 5,316,606	\$ 27,962,768	\$ -	\$ -	\$ -	\$ 133,094,893
Benefits	34,044,975	32,406,208	1,638,767	8,856,283	-	-	-	42,901,258
Purchased Services	14,541,540	11,226,393	3,315,147	5,332,632	2,765,400	-	-	22,639,572
Supplies and Materials	5,853,547	5,459,656	393,891	916,398	-	-	-	6,769,945
Dues and Fees	548,703	390,003	158,700	21,330	633,068	-	-	1,203,101
Capital Acquisition	-	-	-	150,000	11,129,286	-	-	11,279,286
Debt Services	-	-	-	-	12,262,976	-	-	12,262,976
Total Expenditures	\$160,120,890	\$149,297,779	\$ 10,823,111	\$ 43,239,411	\$ 26,790,730	\$ -	\$ -	\$230,151,031
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	1,486,101	-	1,486,101
Reserves	-	-	-	-	-	-	-	-
Total Expenditures and Transfers	\$160,120,890	\$149,297,779	\$ 10,823,111	\$ 43,239,411	\$ 26,790,730	\$1,486,101	\$ -	\$231,637,132

*The Pension Fund will be phased out by the legislature in 2016.

**The General Obligation Bonds were paid off in FY16 and the Bond Redemption Fund was closed.

Staff for 2016/17

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 FY16	FTE FY17	Difference
Administrative Staff	66.70	66.20	(0.50)
Teachers	1,352.43	1,350.96	(1.47)
Specialists	39.60	42.61	3.01
Employment Contract Staff	41.15	45.80	4.65
Executive Assistants	3.00	3.00	-
Clerical Staff	127.91	130.10	2.19
Education Assistants	65.51	76.62	11.11
Custodial/Maintenance Staff	192.24	194.93	2.69
Librarians	24.34	24.76	0.42
Counselors	54.95	56.30	1.35
Nurses	11.40	13.40	2.00
Social Workers	7.00	7.50	0.50
Total	1,986.23	2,012.18	25.95

Special Education Staff

Staffing	FTE FY16	FTE FY17	Difference
Administrative Staff	7.60	7.60	-
Teachers	268.13	299.87	31.74
Specialists	62.08	64.43	2.35
Employment Contract Staff	35.30	39.30	4.00
Executive Assistants	1.00	1.00	-
Clerical Staff	8.88	12.03	3.15
Education Assistants	229.45	252.58	23.13
Nurses	12.60	11.60	(1.00)
Psychologists	10.85	10.85	-
Total	635.89	699.26	63.37

Staff for 2016/17 (continued)**Child Nutrition Staff**

Staff	FTE FY16	FTE FY17	Difference
Administration	1.00	1.00	-
Clerical	4.00	4.00	-
Custodial	10.76	11.09	0.33
Specialists	3.00	3.00	-
Child Nutrition Workers	96.11	100.41	4.30
Education Assistants	43.88	42.91	(0.97)
Total Child Nutrition Staff	158.75	162.41	3.66

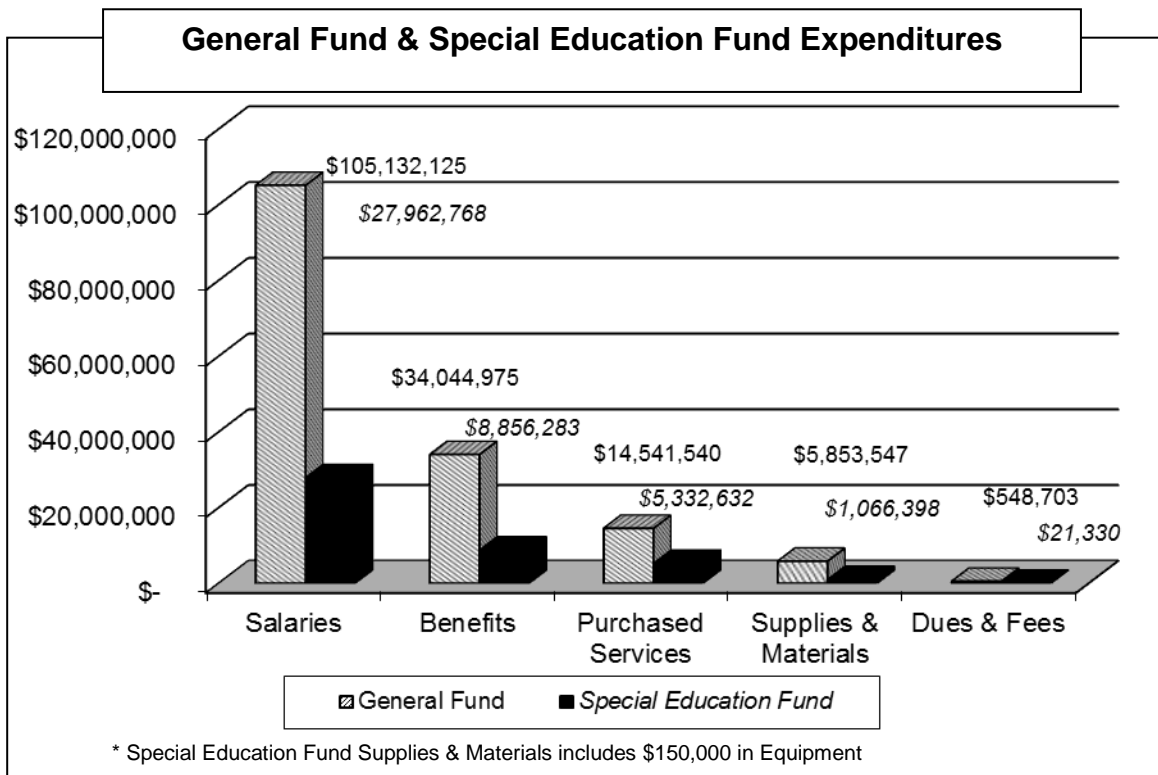
The District also employs staff funded through enterprise funds (Reprographics Fund and Community Education/Kids, Inc. Fund.) These positions are contingent upon the program earning enough revenue to support the positions.

Enterprise Fund Staff

Staff	FTE FY16	FTE FY17	Difference
Administrative Staff	1.20	1.20	-
Teachers	31.20	31.20	-
Specialists	8.40	8.85	0.45
Employment Contract Staff	22.10	22.05	(0.05)
Clerical Staff	0.25	4.25	4.00
Education Assistants	30.00	30.00	-
Total Enterprise Staff	93.15	97.55	4.40

Expenditures – Tax Supported Funds

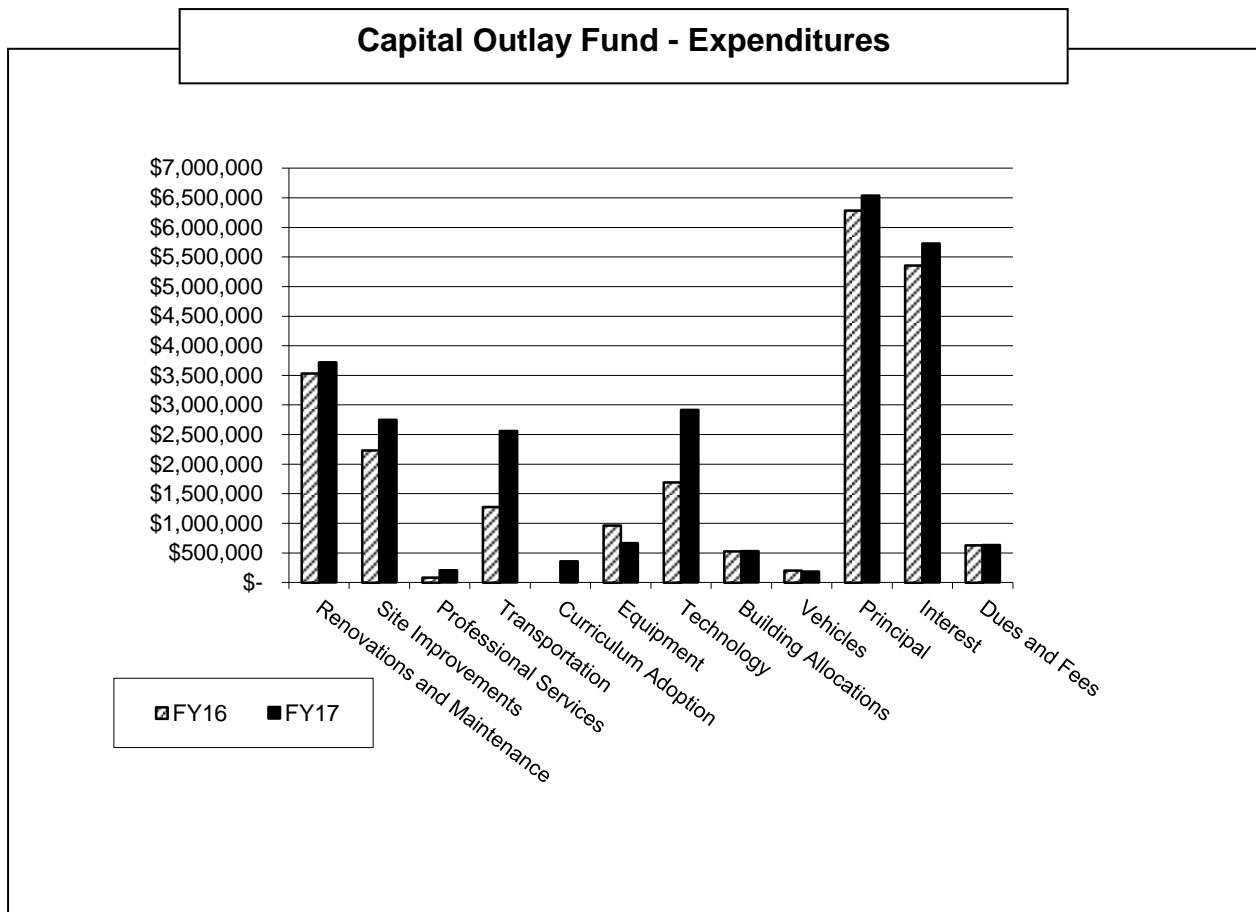
Total expenditures for 2016/2017 in the General and Special Education Funds are \$203,574,789. Salaries and Benefits comprise 86.5 percent of the expenditures of the 2016/2017 General and Special Education budgets. Benefits are 31.1 percent of salaries. Purchased Services increased by over \$11,000 over the prior year. Supplies and Materials are projected to decrease over \$500,000 from the previous year. The following table graphically shows the expenditures for FY17.



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 FY17 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 FY17 expenditures within the Capital Outlay Fund.



Tax-Supported Funds – Capital Projects Funds

The Capital Projects funds are subdivisions of the Capital Outlay Fund. During FY17, the District will operate one Capital Projects fund—the New Spanish Immersion School (Sonia Sotomayor Elementary School) Project Fund.

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 was requested in FY16. This fund will not be shown after this year.

Tax-Supported Funds – Pension Fund

The Pension Fund helped to defray costs for early retirement benefits. The levy for the Pension Fund was \$0.30 per \$1,000 dollars of taxable valuation. Due to the action of the legislature, the Pension Fund will be closed.

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 2016/2017 school year of \$0.20. This is the fifth 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	-	-	-	60,553	-	-	60,553
Federal Revenue	-	-	-	6,408,647	-	-	6,408,647
Other Local Sources	863,650	-	-	4,674,665	-	32,900,000	38,438,315
Tuition and Fees	-	6,043,018	-	-	-	-	6,043,018
Total Revenue	\$ 863,650	\$ 6,043,018	\$ -	\$ 11,143,865	\$ -	\$ 32,900,000	\$ 50,950,533
Cash from Fund Balance	-	-	1,233	-	-	100,000	101,233
Transfers In	-	-	-	-	\$ 522,668	-	522,668
Total Revenue, Transfers & Cash	\$ 863,650	\$ 6,043,018	\$ 1,233	\$ 11,143,865	\$ 522,668	\$ 33,000,000	\$ 51,574,434

EXPENDITURES

Expenditure	Reprographics Fund	Community Education Fund	House Construction Fund	Food Service Fund	Capital Projects Funds	Insurance Trust Fund	Proof Total
Salaries	\$ 107,080	\$ 4,557,810	\$ -	\$ 3,745,258	\$ -	\$ -	\$ 8,410,148
Benefits	26,679	902,828	-	1,151,579	-	-	2,081,086
Purchased Services	666,043	710,841	1,233	429,145	-	-	1,807,262
Supplies and Materials	55,000	348,291	-	5,107,779	-	-	5,511,070
Dues and Fees	-	18,000	-	67,500	-	33,000,000	33,085,500
Capital Acquisition	-	-	-	135,000	522,668	-	657,668
Total Expenditures	\$ 854,802	\$ 6,537,770	\$ 1,233	\$ 10,636,261	\$ 522,668	\$ 33,000,000	\$ 51,552,734
Non-Cash Depreciation Expense	-	10,000	1,452	350,000	-	-	361,452
Cash for Equipment	-	-	-	135,000	-	-	135,000
Transfers Out	-	-	-	-	-	-	-
Total Expenditures & Transfers	\$ 854,802	\$ 6,547,770	\$ 2,685	\$ 10,851,261	\$ 522,668	\$ 33,000,000	\$ 51,779,186

Revenues Over Expenditures	\$ 8,848	\$ (504,752)	\$ (1,452)	\$ 292,604	\$ -	\$ -	\$ (204,752)
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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 an 18-year comparison of District assessments, taxes, and tax rates, as well as a comparison of school and state taxes paid over 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

	Payable 2000	Payable 2008	Payable 2009	Payable 2010	Payable 2011	Payable 2012	Payable 2013	Payable 2014	Payable 2015	Payable 2016	Payable* 2017
Assessments:											
District Assessment Total	4,689,173,198	8,256,358,417	8,687,207,193	8,932,536,216	9,048,211,420	8,968,201,347	8,833,377,209	8,991,407,688	9,389,693,279	9,864,308,468	10,308,202,349
% Increase from prior year	8.14%	7.47%	5.22%	2.82%	1.29%	-0.88%	-1.50%	1.79%	4.43%	4.50%	4.50%
	Payable 2000	Payable 2008	Payable 2009	Payable 2010	Payable 2011	Payable 2012	Payable 2013	Payable 2014	Payable 2015	Payable 2016	Payable* 2017
Taxes:											
Mil Rates:(Per \$1000 of valuation)											
General Fund Agricultural	4.73	2.86	2.75	2.71	2.69	2.78	2.66	2.37	2.02	1.72	1.78
General Fund Owner Occupied	7.62	4.50	4.32	4.26	4.18	4.62	4.61	4.86	4.82	4.46	4.18
General Fund Commercial	16.21	9.66	9.25	9.13	8.96	9.87	9.88	10.41	10.32	9.55	8.66
Special Education Fund	1.40	1.20	1.20	1.20	1.20	1.20	1.20	1.35	1.29	1.21	1.31
Capital Outlay Fund	2.07	2.48	2.37	2.41	2.41	2.07	2.09	2.09	2.16	3.00	2.90
Bond Fund	0.65	0.21	0.32	0.29	0.28	0.29	0.28	0.33	0.31	0.00	0.00
Pension Fund	0.00	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.00
Total Agricultural	8.85	7.05	6.94	6.91	6.89	6.64	6.53	6.44	6.08	6.23	5.98
Total Owner Occupied	11.74	8.69	8.51	8.46	8.37	8.48	8.48	8.94	8.88	8.97	8.39
Total Commercial	20.27	13.85	13.44	13.33	13.15	13.73	13.75	14.49	14.38	14.10	12.91
Effect on a \$98,516 House Assessed Valuation in 2000											
	Payable 2000	Payable 2008	Payable 2009	Payable 2010	Payable 2011	Payable 2012	Payable 2013	Payable 2014	Payable 2015	Payable 2016	Payable 2017
Assessed Value	98,516	141,565	143,615	145,665	145,665	137,729	137,729	137,729	139,054	145,351	152,783
- Taxable Value	93,394	125,144	129,110	130,516	131,535	121,890	122,235	122,579	126,122	132,705	139,490
School Taxes	1,097	1,088	1,099	1,105	1,101	1,034	1,037	1,095	1,120	1,190	1,170
- % Increase Over Prior Year		-4.6%	1.0%	0.5%	-0.3%	-6.1%	0.3%	5.7%	2.2%	6.3%	-1.7%
Average Annual Increase:	0.45%									Total Increase:	6.7%
Comparable History of State Sales, Use, & Contractors' Excise Tax (most recent years available)											
	FY98	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
Total Paid	438,348,560	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	940,965,822
Population*	743,500	789,926	795,929	801,978	808,073	814,180	820,580	827,053	833,603	840,233	846,948
Per Capita Sales Tax	590	836	868	915	916	887	958	1,014	1,046	1,100	1,111
- % Increase Over Prior Year		7.8%	3.9%	5.4%	0.2%	-3.2%	8.0%	5.8%	3.2%	5.1%	1.0%
Average Annual Increase:	3.8%									Total Increase:	88.4%

*Estimated