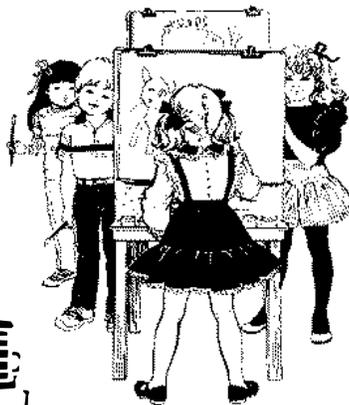


Sioux Falls School District 49-5

2017/2018 BUDGET





2017/2018 Adopted Budget

Adopted: July 10, 2017
Action: 37817

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

Lower than projected sales tax revenue in South Dakota will cancel any thoughts of “ticker-tape parades” to celebrate education funding this year. Still, the Sioux Falls School District remains appreciative of a modest 0.3 percent increase to education funding in FY18. This slight increase amounts to \$400,000 which is guaranteed by the South Dakota law that promises schools an annual increase of three percent (3%) or inflation, whichever is less.

Though South Dakota school districts have long stated this formula is inadequate for a state that wishes to offer the highest-quality education, the increase is tempered a bit by the 2016 move to increase sales tax one-half penny for education. That action puts money into the pockets of teachers, temporarily restoring the faith of veteran educators and offering a glimmer of hope to college graduates considering a career in the classroom.

The 0.3 percent increase in State Aid for education amounts to 33.3 percent of the State’s FY18 General Fund - up from an all-time low of 28.9 percent in FY16, but the same as it was in FY10. Since the formula was established in 1998, the State’s budget for non-education spending has increased at a rate that substantially outpaces the portion set aside for education. This ongoing deficiency substantially limits schools from meeting the social, emotional and academic needs of today’s students.

Further, while it devoted the half-cent sales tax revenue to education, the 2016 Legislature put a lid on districts’ abilities to increase capital outlay funds and rolled the pension fund into the general fund. For Sioux Falls, the growth in these two funds has been

slowed by over \$1 million (approximately 3 percent) in just one year. In the past, school districts have relied on growth in these two funds to partially off-set slow-to-almost-no growth in the State Aid formula. Since this option is no longer available to most school districts, Sioux Falls encourages future Legislatures to remedy this issue by figuring increases on the realistic costs of providing a quality education.

The Sioux Falls School District's formula for success can be found in the major tenants of its Strategic Plan, focusing on Student Outcomes, District Staff, School Climate and Culture and Community Engagement. The goals of this plan can only be achieved by hiring and retaining a quality staff, 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. Specialized programs at elementary, middle and high school illustrate our desire to help each one of the nearly 24,000 students we educate find academic success through their strengths and interests. This, coupled with our efficient use of taxpayer dollars, allows the Sioux Falls School District to be viewed as a valued partner and team player in developing the quality of life that puts Sioux Falls at the top of national rankings for the best cities to live and raise a family.

Proposed FY18 General Fund Budget

The limited funds available for the FY18 Budget restrict the District from making any substantial changes to its educational programming. Long-term, the District may have to consider reinvesting in its opt-out of the property tax freeze to raise the additional funds required to operate a bare bones budget. Short-term, it is in part due to the current opt-out, responsible projections of a rolling five-year financial plan and because we stretch each dollar

from the South Dakota Legislature, that the District can recommend a balanced and innovative budget.

In addition to maintaining the current level of service provided, the FY18 General Fund Budget:

- allows the District to offer an average salary increase of four percent (4%) in FY18 to teaching staff. The combination of last year's new money to move teachers at below-average pay to mid-point, and the conversion of the pension fund and early retirement incentive to working salaries for veteran teachers, makes this well-deserved increase possible.
- allows for a 1.4 percent salary increase for non-teaching staff.
- adds a bus route for John Harris Elementary students living east of Sycamore Avenue and south of 53rd Street.

Also of note in the FY18 Budget, federal dollars through Title I allows the District to implement a computer science immersion program in three elementary schools. All K-5 students who attend Hayward, Anne Sullivan and Lowell Elementary Schools will begin learning how to "code" through a partnership with Code to the Future, a California-based company that infuses problem-solving through technology and projects into the District's already-approved curriculum.

The budget also provides for an updated English Language Arts Curriculum as recommended by a committee of teachers, parents and administrators. Special Education's Early Intervening Services Budget increases \$364,000 to support this curriculum adoption.

A grant from the State provides Imagine Learning Software for struggling readers in three elementary schools. A multi-year study involving the effectiveness of the software reduces the need for direct instruction from six Literacy In Action SF teachers.

In the Food Service Fund, families will note another \$.05 increase to the cost of meals. This increase is mandated by the federal government for schools that wish to receive funds for reimbursement.

The budget also accounts for increased enrollment while the FY18 five-year plan spends into the fund balance by \$5.1 million – higher than projected last year due to the modest 0.3 percent increase. This leaves the fund balance at a projected seven percent (7%) in FY22.

Committed to the Process

The FY18 Budget recommendation is complex, with a careful “give and take” approach taken by the nineteen committees and hundreds of community members, professional staff, school leaders, and District administrators who commit to collaboration for the good of all students.

The annual budget development process requires a thorough review of existing programs for efficiency and effectiveness to ensure that every expenditure benefits students.

In Summary

The FY18 Budget provides a sound educational plan for the future. It continues to reward education professionals with a livable wage. It offers another engagement opportunity for students with the implementation of the computer immersion program at three elementary schools. It meets curriculum needs. It addresses enrollment growth. And, it demands collaboration between the school, parents, business leaders and the broader community as it incorporates the goals of the District’s Strategic Plan.

The balanced FY18 Budget is conservative, yet mission-driven allowing the Sioux Falls School District to do what it does best - “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 174,000. 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 2017/2018 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 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 five specialized school programs: the A+ School at Eugene Field, which incorporates the arts, dance, music, along with drawing, sculpture, and painting, into all classwork. The elementary Spanish Immersion Program at Sonia Sotomayor, which allows

English-speaking students to immerse themselves in Spanish. Students speak Spanish in all classes all day. The middle school Spanish Immersion Program is located within Edison Middle School. Beginning in 2018, all K-5 students who attend Hayward, Anne Sullivan and Lowell Elementary Schools will begin learning how to “code” through a partnership with Code to the Future, a California-based company that infuses problem-solving through technology and projects into the District’s already-approved curriculum. The District also provides the Challenge Center at Garfield Elementary, which offers gifted students a more rigorous curriculum and All City Elementary at Jane Addams which requires parents to participate in their child’s classroom.

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, Sioux Empire United Way Grant funds, 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 3,900 students with disabilities — an equivalent to being the sixth 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 instruction to help all students succeed, the District offers Advanced Placement (AP) coursework for high school students interested in college preparatory coursework that is academically rigorous and rich in content. The number of high school students enrolled in Advanced Placement (AP) courses has grown from 497 in 1994 to 2,328 students in 2016 in grades 9-12 who completed one or more AP courses. Despite comprising less than 17 percent of the South Dakota juniors and seniors, Sioux Falls School District students account for 58 percent of the total AP exams taken in the state. In 2016, the pass rate for the state of South Dakota was 64.5 percent while the pass rate for Sioux Falls District students was 70.7 percent.

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 2017/18 school year are:

Kate Parker, President – Mrs. Parker’s term expires in 2018. Mrs. Parker’s prime committee responsibilities include: the Head Start Policy Council, the Budget Review Committee, the Chamber of Commerce representative, and the Policy Review Committee.

Kent Alberty, Vice President – Mr. Alberty’s term expires in 2019. Mr. Alberty’s prime committee responsibilities include: the Safe and Secure Schools Council, the Budget Review Committee, the Insurance Committee and the Southeast Tech Council.

Cynthia H. Mickelson, Member – Mrs. Mickelson’s term expires in 2020. Mrs. Mickelson’s prime committee responsibilities include: the Affordable Housing Board, the Calendar Committee, Sioux Falls Education Foundation, and the Southeast Tech Council.

Carly R. Reiter, Member – Ms. Reiter’s term expires in 2019. Ms. Reiter’s prime committee responsibilities include: the Calendar Committee, the PATH Committee, and the School Board representative to the Education & Workforce Development Committee.

Todd Thaelke, Member – 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, Teacher of the Year Committee, and the Insurance 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

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

Dr. Teresa Boysen, Assistant Superintendent – Academic Services

Todd Vik, Business Manager

Ann Smith, Director of Curriculum Services, Federal Programs, and Libraries

Deb Muilenburg-Wilson, Senior Director of Special Services

Demetria Moon, Director of Middle School Instruction and ELL Programs

Becky Dorman, Senior Director of Human Services

Jeffrey Kreiter, Senior Director of Operational Services

Michael Christopherson, Senior Director of Information and Technology Services

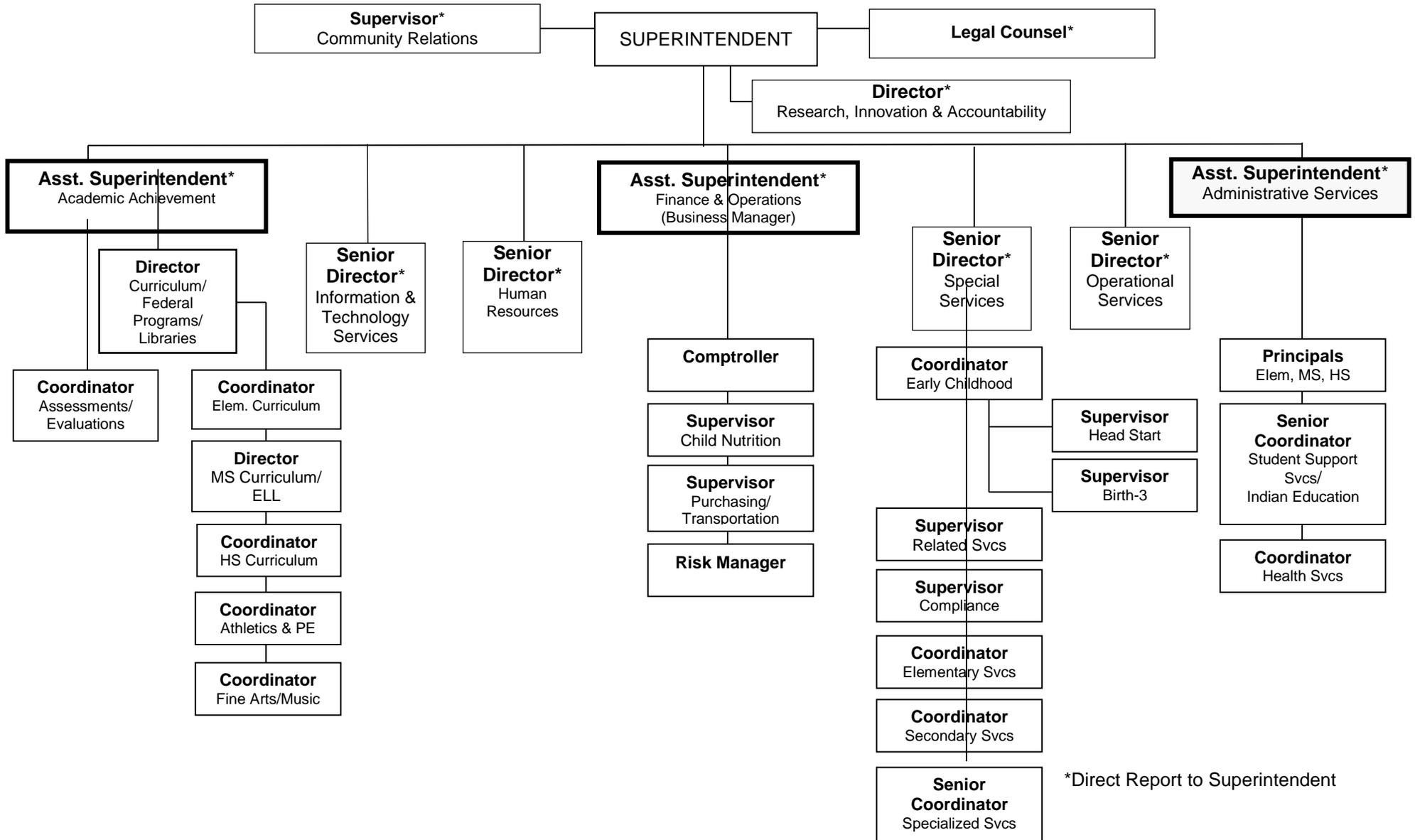
Doug Morrison, Director-Research, Innovation and Accountability

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 – 2017/2018



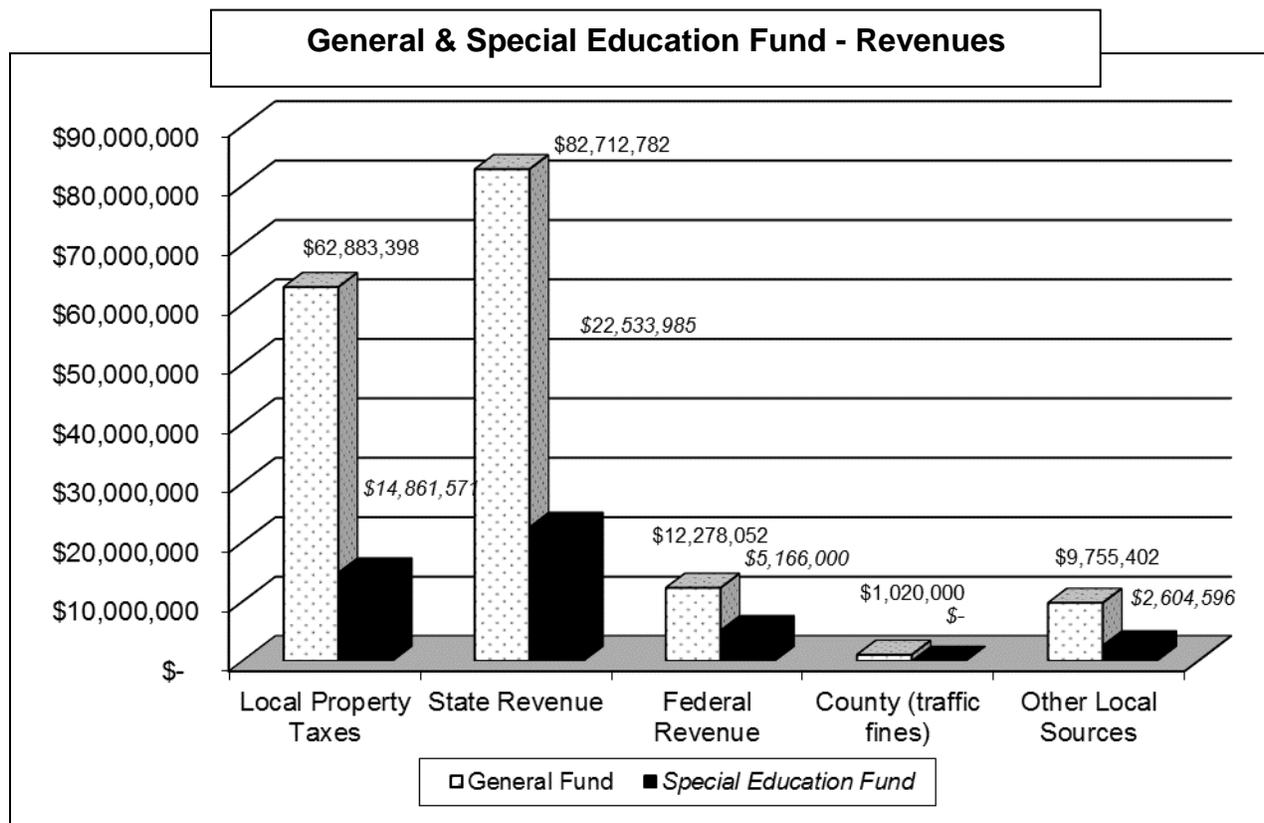
*Direct Report to Superintendent

SUMMARY OF ALL FUNDS

Tax-Supported Funds – General and Special Education

General and Special Education Funds—Local tax revenue for the General Fund is \$77,734,969, which includes \$7,500,000 from local property tax to fund the opt out. State sources in the General Fund increased over \$8 million after the \$15.2 million increase following landmark legislation which raised the State sales tax \$.005 (1/2 cent). Federal revenue reflects an increase in the General Fund of just over \$1.6 million. 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 more than \$2.1 million. The Special Education Fund shows an increase of just over \$2.7 million in state sources for the 2017/18 school year. Federal revenues are projected to decrease \$3 million in the Special Education Fund. The District is projecting to spend over \$1.6 million from the Special Education Fund balance in FY18. Shown below are the revenues for the General Fund and the Special Education Fund.



The Special Education levy will be at \$1.40 to meet budget requirements and to qualify for state reimbursements.

Expenditures for salaries and benefits are expected to increase over \$6.8 million in the General and Special Education Funds, which reflects a four percent (4%) increase in teachers' salaries and an increase of 1.4 percent (1.4%) for all other groups. The District will increase staffing in the General and Special Education Funds by over 51 FTE for the 2017/18 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	Proof Total
Local Property Taxes	\$62,883,398	\$62,883,398	\$ -	\$14,861,571	\$30,860,584	\$108,605,553
State Revenue	82,712,782	82,712,782	-	22,533,985	-	105,246,767
Federal Revenue	12,278,052	-	12,278,052	5,166,000	374,638	17,818,690
County (traffic fines)	1,020,000	1,020,000	-	-	-	1,020,000
Other Local Sources	4,609,268	4,467,183	142,085	917,000	153,659	5,679,927
Total Revenues	\$163,503,500	\$151,083,363	\$12,420,137	\$43,478,556	\$31,388,881	\$238,370,937
Cash from Fund Balance	5,146,134	5,146,134	-	1,687,596	-	6,833,730
Transfers In	-	-	-	-	-	-
Total Revenues, Transfers & Cash	\$168,649,634	\$156,229,497	\$12,420,137	\$45,166,152	\$31,388,881	\$245,204,667

EXPENDITURES

Use	Combined General Fund	Unrestricted General Fund	Restricted General Fund	Special Education Fund	Capital Outlay Fund	Proof Total
Salaries	\$109,096,034	\$102,841,102	\$6,254,932	\$28,987,433	\$ -	\$138,083,467
Benefits	35,297,974	33,371,435	1,926,539	9,402,106	-	44,700,080
Purchased Services	15,198,107	11,342,858	3,855,249	5,397,638	2,798,590	23,394,335
Supplies and Materials	8,579,859	8,285,842	294,017	1,207,620	-	9,787,479
Dues and Fees	477,660	388,260	89,400	21,355	613,108	1,112,123
Capital Acquisition	-	-	-	150,000	11,192,771	11,342,771
Debt Services	-	-	-	-	13,844,481	13,844,481
Total Expenditures	\$168,649,634	\$156,229,497	\$12,420,137	\$45,166,152	\$28,448,950	\$242,264,736

Staff for 2017/2018

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

General Fund Staff – Head Start through High School

Staffing	FY17	FY18	Difference
Administrative Staff	66.20	69.70	3.50
Teachers	1,350.96	1,375.70	24.74
Specialists	42.61	42.37	(0.24)
Employment Contract Staff	45.80	41.49	(4.31)
Executive Assistants	3.00	3.00	-
Clerical Staff	130.10	129.75	(0.35)
Education Assistants	76.62	80.38	3.76
Custodial/Maintenance Staff	194.93	197.93	3.00
Cybrarians	24.76	24.77	0.01
Counselors	56.30	56.30	-
Nurses	13.40	14.40	1.00
Social Workers	7.50	7.50	-
Total	2,012.18	2,043.29	31.11

Special Education Staff

Staffing	FY17	FY18	Difference
Administrative Staff	7.60	7.60	-
Teachers*	299.87	305.41	5.54
Specialists	64.43	67.76	3.33
Employment Contract Staff	39.30	39.30	-
Executive Assistants	1.00	1.00	-
Clerical Staff**	12.03	9.68	(2.35)
Education Assistants	252.58	265.57	12.99
Nurses	11.60	11.60	-
Psychologists	10.85	11.85	1.00
Total	699.26	719.77	20.51

* Teachers includes 10.0 FTE Permanent Substitute Teachers

** There was an error in FY17 Clerical in Early Childhood which reflected 5.0 FTE Clerical when in actuality it should have been 2.3 FTE Clerical

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

Staff	FY17	FY18	Difference
Administration	1.00	1.00	-
Clerical	4.00	3.50	(0.50)
Custodial	11.09	11.09	-
Specialists	3.00	3.00	-
Child Nutrition Workers	100.41	97.96	(2.45)
Education Assistants	42.91	45.20	2.29
Total Child Nutrition Staff	162.41	161.75	(0.66)

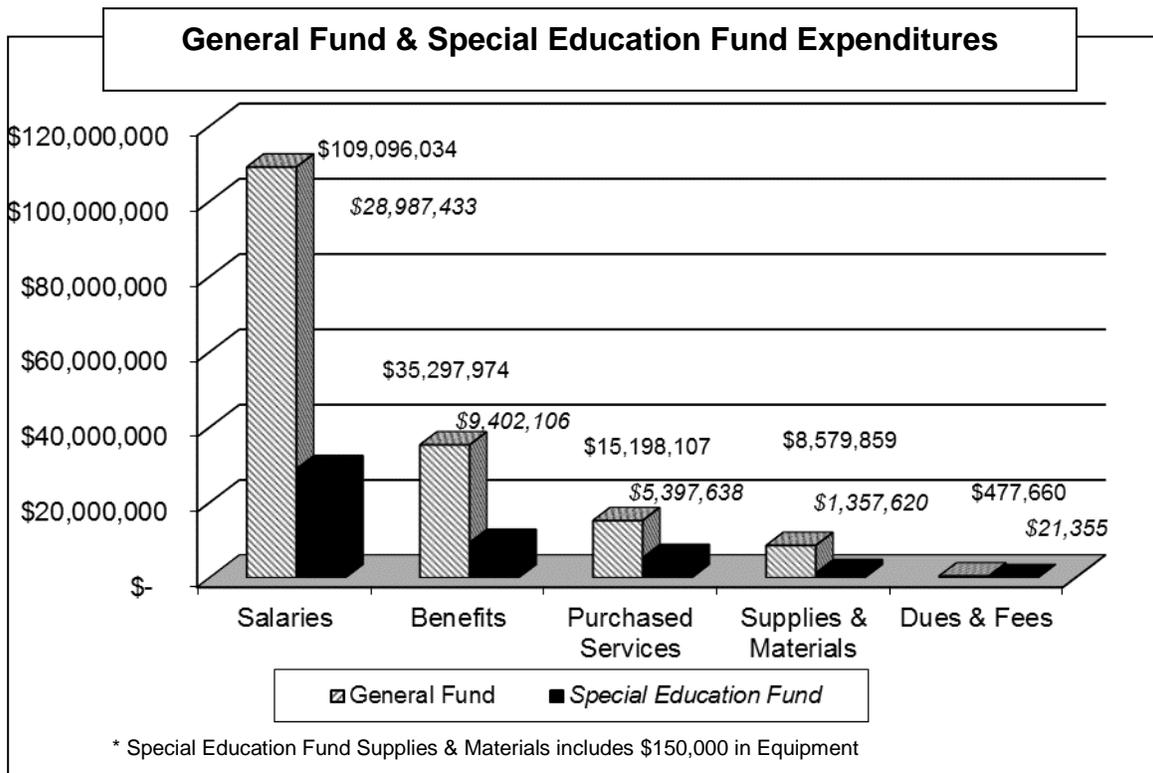
The District also employs staff funded through enterprise funds (Reprographics Fund and Community Education/Kids, Inc. Fund.) These positions are contingent upon the program earning enough revenue to support the positions.

Enterprise Fund Staff

Staff	FY17	FY18	Difference
Administrative Staff	1.20	1.20	-
Teachers	31.20	30.70	(0.50)
Specialists	8.85	7.85	(1.00)
Employment Contract Staff	22.05	18.55	(3.50)
Clerical Staff	4.25	1.75	(2.50)
Education Assistants	30.00	32.50	2.50
Total Enterprise Funds Staff	97.55	92.55	(5.00)

Expenditures – Tax Supported Funds

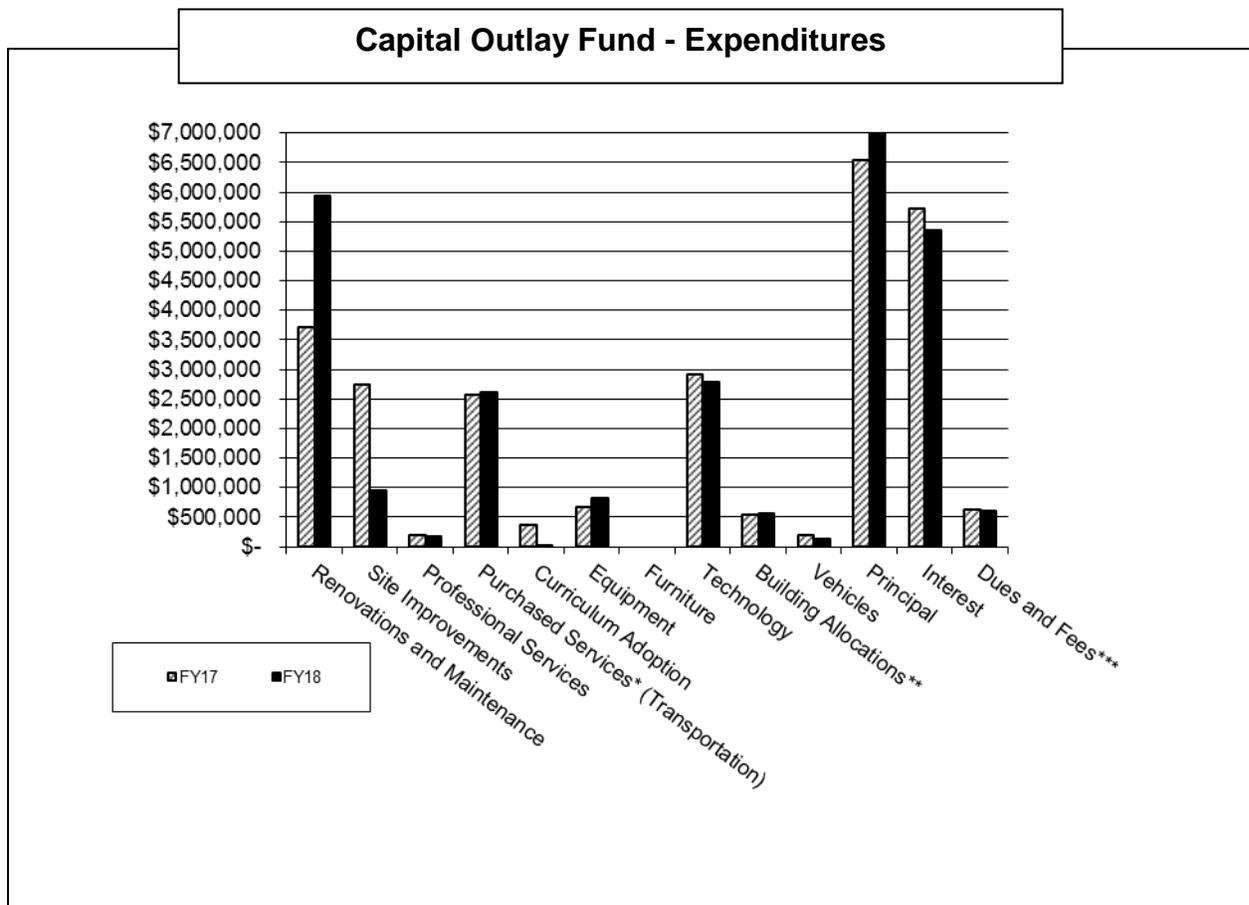
Total expenditures for 2017/2018 in the General and Special Education Funds are \$213,815,786. Salaries and Benefits comprise 85.49 percent of the expenditures of the 2017/2018 General and Special Education budgets. Benefits are 32.37 percent of salaries. Purchased Services increased by \$721,000 over the prior year in the General and Special Education Funds and Supplies and Materials are projected to increase over \$3.1 million due to the language arts curriculum adoption. The following table graphically shows the expenditures for FY18.



Tax-Supported Funds – Capital Outlay

The District will experience a decrease in expenditures in the Capital Outlay Fund primarily due to fewer projects planned for FY18 following the close of the second Capital Improvement Plan. Purchases of Technology are down slightly over last year due to the Chromebook replacement plan in FY17. The District has also created reserve funds to plan for the costs associated with purchases of land, technology, and equipment. The FY18 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 FY18 expenditures within the Capital Outlay Fund.



Tax-Supported Funds – Capital Projects Funds

The Capital Projects funds are subdivisions of the Capital Outlay Fund. During FY18, the District is not planning to expend any capital projects funds.

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 2017/2018 school year of \$0.05. This is the sixth 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 each 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	Insurance Trust Fund	Proof Total
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	64,085	-	64,085
Federal Revenue	-	-	-	6,849,545	-	6,849,545
Other Local Sources	879,874	1,688,192	-	4,461,810	35,112,430	42,142,306
Tuition and Fees	-	4,504,685	-	-	-	4,504,685
Total Revenue	\$ 879,874	\$ 6,192,877	\$ -	\$ 11,375,440	\$ 35,112,430	\$ 53,560,621
Cash from Fund Balance	-	-	1,233	175,007	-	176,240
Transfers In	-	-	-	-	-	-
Total Revenue, Transfers & Cash	\$ 879,874	\$ 6,192,877	\$ 1,233	\$ 11,550,447	\$ 35,112,430	\$ 53,736,861

EXPENDITURES

Expenditure	Reprographics Fund	Community Education Fund	House Construction Fund	Food Service Fund	Insurance Trust Fund	Proof Total
Salaries	\$ 111,504	\$ 4,721,788	\$ -	\$ 3,876,072	\$ -	\$ 8,709,364
Benefits	33,291	952,493	-	1,202,948	-	2,188,732
Purchased Services	682,267	730,332	1,233	423,069	-	1,836,901
Supplies and Materials	55,000	320,742	-	5,513,989	-	5,889,731
Dues and Fees	-	23,475	-	160,912	35,012,430	35,196,817
Capital Acquisition	-	-	-	470,000	-	470,000
Total Expenditures	\$ 882,062	\$ 6,748,830	\$ 1,233	\$ 11,646,990	\$ 35,012,430	\$ 54,291,545
Non-Cash Depreciation Expense	-	11,000	1,952	373,457	-	386,409
Cash for Equipment	-	-	-	470,000	-	470,000
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers	\$ 882,062	\$ 6,759,830	\$ 3,185	\$ 11,550,447	\$ 35,012,430	\$ 54,207,954

Revenues Over Expenditures	\$ (2,188)	\$ (566,953)	\$ (1,952)	\$ -	\$ 100,000	\$ (471,093)
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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 just over 49 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

History of Property Tax Levies Since 2000

	Payable 2000	Payable 2009	Payable 2010	Payable 2011	Payable 2012	Payable 2013	Payable 2014	Payable 2015	Payable 2016	Payable 2017	Payable* 2018
Assessments:											
District Assessment Total	4,689,173,198	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	10,451,976,532	10,922,315,476
% Increase from prior year	8.14%	5.22%	2.82%	1.29%	-0.88%	-1.50%	1.79%	4.43%	5.05%	5.96%	4.50%
Taxes:											
Mil Rates:(Per \$1000 of valuation)											
General Fund Agricultural	4.73	2.75	2.71	2.69	2.78	2.66	2.37	2.02	1.72	1.79	1.77
General Fund Owner Occupied	7.62	4.32	4.26	4.18	4.62	4.61	4.86	4.82	4.46	4.21	3.94
General Fund Commercial	16.21	9.25	9.13	8.96	9.87	9.88	10.41	10.32	9.55	8.72	8.15
Special Education Fund	1.40	1.20	1.20	1.20	1.20	1.20	1.35	1.29	1.21	1.32	1.46
Capital Outlay Fund	2.07	2.37	2.41	2.41	2.07	2.09	2.09	2.16	3.00	2.91	2.84
Bond Fund	0.65	0.32	0.29	0.28	0.29	0.28	0.33	0.31	0.00	0.00	0.00
Pension Fund	0.00	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.00	0.00
Total Agricultural	8.85	6.94	6.91	6.89	6.64	6.53	6.44	6.08	6.23	6.02	6.07
Total Owner Occupied	11.74	8.51	8.46	8.37	8.48	8.48	8.94	8.88	8.97	8.44	8.24
Total Commercial	20.27	13.44	13.33	13.15	13.73	13.75	14.49	14.38	14.10	13.00	12.50

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

	Payable 2000	Payable 2009	Payable 2010	Payable 2011	Payable 2012	Payable 2013	Payable 2014	Payable 2015	Payable 2016	Payable 2017	Payable* 2018
Assessed Value	98,516	143,615	145,665	145,665	137,729	137,729	137,729	139,054	145,351	152,783	167,109
- Taxable Value	93,394	129,110	130,516	131,535	121,890	122,235	122,579	126,122	132,705	140,713	153,907
School Taxes	1,097	1,099	1,105	1,101	1,034	1,037	1,095	1,120	1,190	1,187	1,253
- % Increase Over Prior Year		1.0%	0.5%	-0.3%	-6.1%	0.3%	5.7%	2.2%	6.3%	-0.2%	5.6%
Average Annual Increase:	0.8%									Total Increase:	14.3%

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

	FY98	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Total Paid	438,348,560	691,218,595	733,797,079	740,503,025	722,422,016	786,303,271	838,239,997	872,212,501	921,529,014	944,735,004	970,917,806
Population*	743,500	795,929	801,978	808,073	814,180	820,580	827,053	833,603	840,233	846,948	853,752
Per Capita Sales Tax	590	868	915	916	887	958	1,014	1,046	1,097	1,115	1,137
- % Increase Over Prior Year		3.9%	5.4%	0.2%	-3.2%	8.0%	5.8%	3.2%	4.8%	1.7%	2.0%
Average Annual Increase:	3.8%									Total Increase:	92.9%

*Estimated