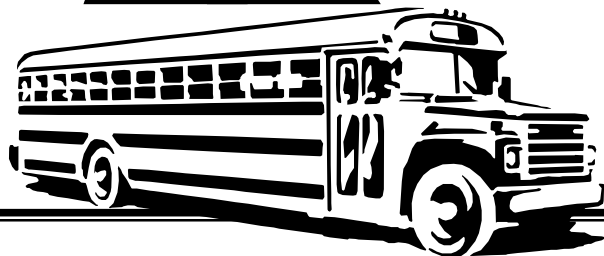


Sioux Falls School District 49-5

2018/2019 BUDGET





2018/2019 Adopted Budget

Adopted: July 9, 2018
Action: 38080

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

After South Dakota Governor Dennis Daugaard painted a gloomy future in his budget address ahead of the 2018 legislative session, the Sioux Falls School District set to brace itself for his predicted zero percent (0%) increase in education funding in FY19. When actual revenues were slightly better than projected, the District celebrated South Dakota lawmakers who found a one percent (1%) increase – or \$1.3 Million.

Though considerably less than South Dakota law promises (three percent (3%) or the rate of inflation, whichever is less – which would have amounted to a 1.7 percent (1.7%) increase), schools are once again called upon to pull up their bootstraps and do more with less while inflation notches higher. This means for yet another year the District is financially limited from meeting the increasingly complex social, emotional, and academic needs of today's students.

Despite ongoing funding challenges, the Sioux Falls School District remains committed to the four priorities in its Strategic Plan: Student Outcomes, District Staff, School Climate and Culture and Community Engagement. The goals of this Strategic Plan must remain a focus at all costs because they keep staff and students moving forward in an ongoing quest to be better than they were the day before. While working under financial constraints, the District ensures its patrons that course content is more

relevant, academic expectations are higher, and there are more pathways than ever to give students choice in their pursuit of a high school diploma.

FY19 General Fund Budget

The limited funds available for the FY19 Budget have the District moving pieces and parts of its educational programming like a shell game to make it all work. A 15 percent (15%) slash in federal funding from the US Department of Education means successful programs that were previously paid for with Title I money will now have to be paid for out of the General Fund or be cut.

This juggling impacts many areas of the budget. A sizeable budget shift began in FY18 with the reduction of six reading support positions. A recently completed multi-year study revealed students made the greatest gains in reading when they participated in lessons with their classroom teacher. Therefore, the Literacy in Action program – with a cost of \$1,469,409 - was discontinued and the District is exploring other innovative reading strategies to boost scores per goals in the Strategic Plan to have all students reading on grade level by 3rd grade.

Twelve expansions were brought forth to the District's budget committee due to their direct tie to the District's Strategic Plan. However, budget reviewers had to draw the line leaving some recommendations unfunded in the coming year.

Items that will be funded include:

- Adding 3.8 FTE for Freshman Academy at Lincoln High School
- Additional 1.1 FTE to support English Language Learners as the Middle School Immersion Center is discontinued as a Title I school
- Additional targeted staff development for new and veteran teachers through instructional coaching model (to off-set federal program cuts)
- Additional administrative staffing at Roosevelt High School - the largest high school in South Dakota
- Funding to continue the pilot study through Kinvolved, a student attendance and success initiative
- Expansion of NWEA-MAP testing to 7th and 8th grades
- Teacher Pathway and Internship Program to increase diversity
- Pilot Tier 2 Program at middle school to address behavior challenges

In addition to above changes, the FY19 General Fund Budget allows the District to offer an average salary increase of 2.75 percent (2.75%) in FY19 to all employee groups as a means of staying relevant in a very competitive Sioux Falls labor market.

Financial Investment

What does this mean for the Sioux Falls property owner? The impact of the FY19 budget on the homeowner's property tax rate is favorable in that the projected General Fund levy drops from \$8.28 to \$8.18 per \$1,000 of assessed valuation. This continues the District's long-standing commitment to be fiscally responsible, which can be explained by the very small property tax increase of 1.1 percent (1.1%) per year for nearly the past two decades.

That said, the District believes it will be necessary to continue its \$9.1 Million opt-out of the property tax freeze when it expires in 2022 so that even the sleekest, no frills budget can be maintained. Short-term, it is due, in part, 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.

Other Notes of Interest

Families will note a \$.10 increase to the cost of meals in FY19. This increase is mandated by the federal government for schools that wish to receive funds for reimbursement. Despite a successful relationship established with The Barrel House in 2017, which provided nearly \$90,000 to cover unpaid meal account balances and ensure that every student who wants a hot meal receives one, the demands on that donation are expected to deplete it by the end of the FY18 fiscal year.

Another item important to the successfully balanced budget, is the District's decision to spend into the fund balance by \$889,000 – which was lower than projected last year, but only thanks to a \$5.75 Million transfer from the Capital Outlay Fund to the General Fund. This leaves the fund balance at a projected 6.8 percent (6.8%) in FY20 but allows it to rebound to an acceptable level of nine percent (9%) in FY23.

Committed to the Process

The FY19 Budget Recommendation is complex, with a careful “give and take” approach agreed upon by the nineteen committees which consist of community members, professional staff, school leaders, and District administrators who commit to delivering the highest quality educational programming with the dollars available.

In Summary

The FY19 Budget “gets the job done.” It meets the curriculum needs to keep District programs rigorous and relevant. It addresses enrollment growth. It incorporates the goals of the District’s Strategic Plan. It demands collaboration between the school, parents, business leaders and the broader community as it provides a livable wage for employees of the Sioux Falls School District.

The FY19 Budget considers the needs of each of the District’s nearly 24,000 students. It leaves out any items that could be considered “nice-to-have,” but delivers in a very meticulous way on the researched and data-driven elements needed to meet the District’s 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 180,000. 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 2018/2019 school year, the District will employ over 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. 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.

- 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, which began in 2018.
- The Challenge Center at Garfield Elementary, which offers gifted students a more rigorous curriculum.
- 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.

Elementary students who need a more structured environment attend Horace Mann Elementary School as they work to transition back to their home attendance school.

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.

The Sioux Fall Public Schools have over 3,900 students with disabilities — an equivalent to being the sixth largest school district in the state of South Dakota. Each eligible student has an Individual Education Plan (IEP) that outlines individual goals, benchmarks, accommodations, and services to meet the needs of the student. The Community Campus, located at the Western Mall, provides transition services to support older adolescents and young adults from the world of school to the world of work and toward independent living skills.

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 enrollment in Advanced Placement (AP) courses has grown from 497 in 1994 to 2,706 in 2017. Despite comprising less than 17 percent of the South Dakota juniors and seniors, Sioux Falls School District students account for 52 percent of the total AP exams taken in the state. In 2017, the pass rate for the State of South Dakota was 70 percent while the pass rate for Sioux Falls District students was 71.6 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:

Kent Alberty, 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 Chamber of Commerce Representative, Teacher of the Year Committee and the Southeast Tech Council.

Cynthia H. Mickelson, Vice President – Mrs. Mickelson's term expires in 2020. Mrs. Mickelson's prime committee responsibilities include: the Affordable Housing Board, the Calendar Committee, the Insurance Committee and the Sioux Falls Education Foundation.

Kate Parker, Member – Mrs. Parker's term expires in 2021. Mrs. Parker's prime committee responsibilities include: the Head Start Policy Council and the Policy Review Committee.

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

Todd Thaelke, Member – Mr. Thaelke's term expires in 2021. Mr. Thaelke's prime committee responsibilities include: the Board's representative to the Sioux Falls Sports Authority, City-wide PTA Council, the Budget Review 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:

Dr. James Nold, Assistant Superintendent – Administrative Services

Dr. Teresa Boysen, Assistant Superintendent – Academic Services

Todd Vik, Business Manager

Kate Bartell Nowak, Legal Counsel

Becky Dorman, Senior Director of Human Services

Michael Christopherson, Senior Director of Information and Technology Services

DeeAnn Konrad, Community Relations Supervisor

Jeffrey Kreiter, Senior Director of Operational Services

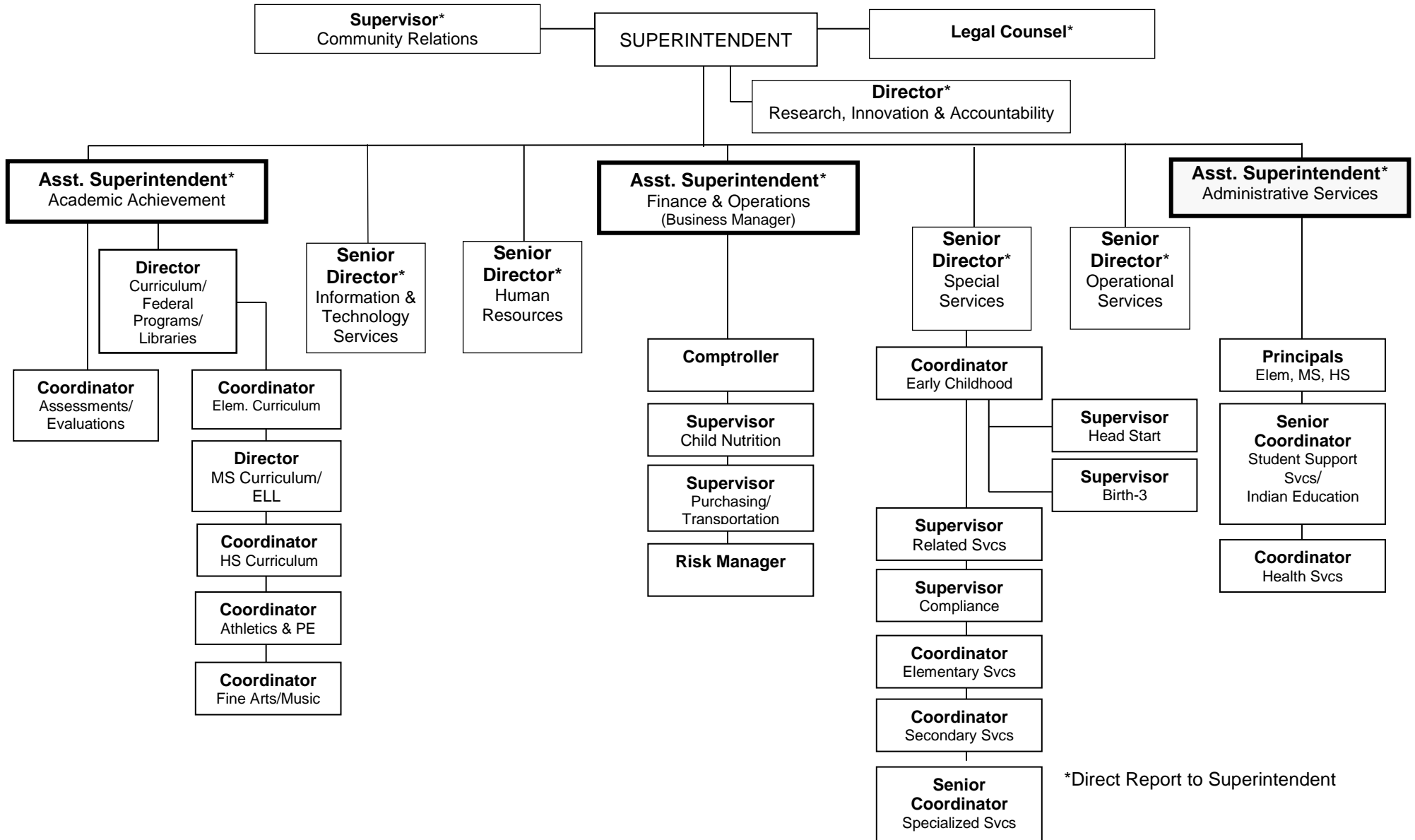
Doug Morrison, Director-Research, Innovation and Accountability

Deb Muilenburg-Wilson, Senior Director of Special Services

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

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 – 2018/2019



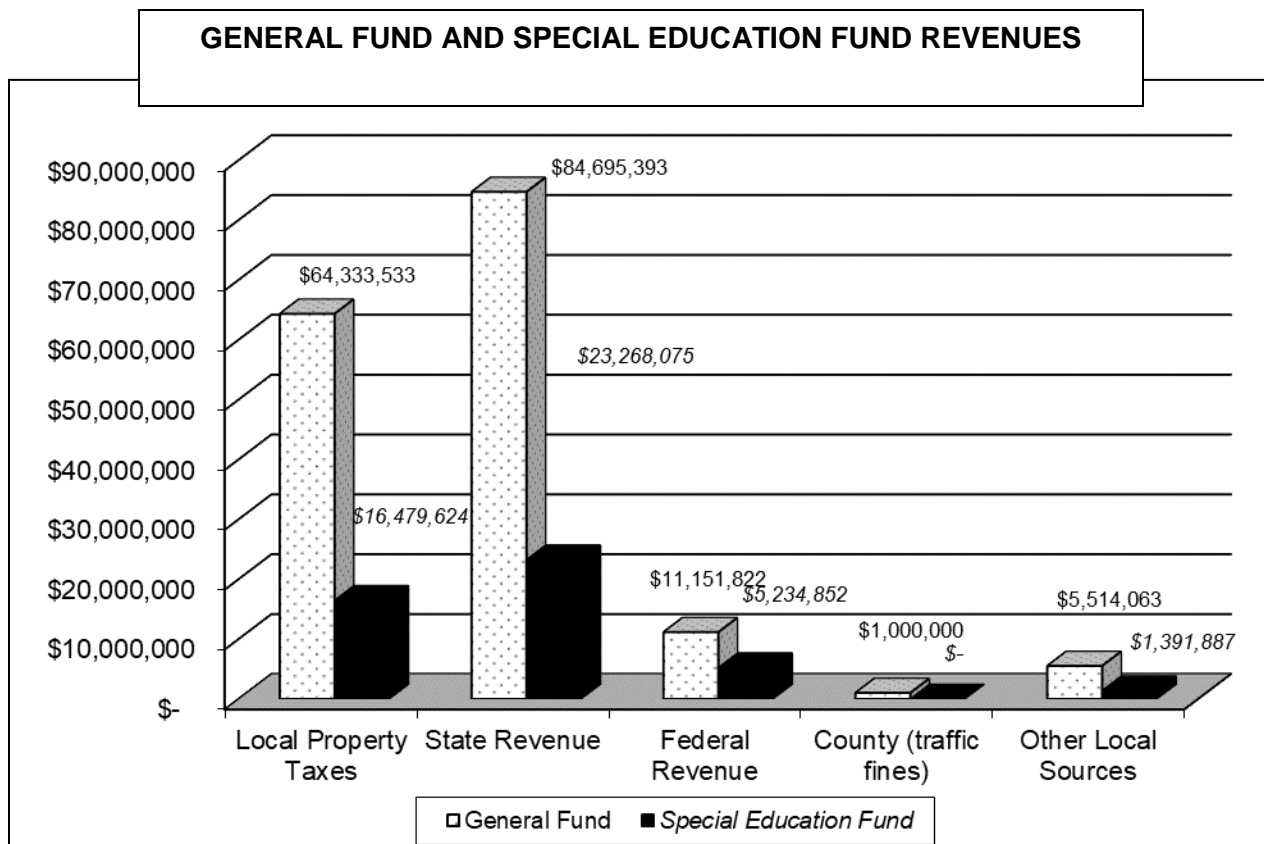
*Direct Report to Superintendent

SUMMARY OF ALL FUNDS

Tax-Supported Funds – General and Special Education

General and Special Education Funds—Local tax revenue for the General Fund is \$80,813,157, which includes \$9,100,000 from local property tax to fund the opt out. State sources in the General Fund increased over \$1.7 million. Federal revenue reflects a decrease in the General Fund of just over \$1.1 million. The District will spend over \$888,000 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. The revenues also include a one-time transfer of \$5.75 million from the Capital Outlay Fund and an on-going transfer from the Post-Secondary Technical Fund of \$150,000 to offset the costs of accounts payable, payroll, and purchasing associated with Southeast Tech.

Special Education Fund local tax revenue is expected to increase more than \$1.6 million. The Special Education Fund shows an increase of just over \$700,000 in state sources for the 2018/2019 school year. Federal revenues in the Special Education Fund are projected to increase \$68,852 after a decrease \$3 million in the 2017/2018 budget year. The District is projecting to spend over \$600,000 from the Special Education Fund balance in FY19. Shown below are the revenues for the General Fund and the Special Education Fund.



The Special Education levy will be at \$1.37 to meet budget requirements and to qualify for state reimbursements.

Expenditures for salaries and benefits are expected to increase over \$2.9 million in the General and Special Education Funds, which reflects an average of 2.5 percent (2.5%) increase in salaries. The District will decrease staffing in the General and Special Education Funds just over 8 FTE for the 2018/19 school year which will continue to 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	\$64,333,533	\$64,333,533	\$ -	\$15,979,624	\$32,190,282	\$112,503,439
State Revenue	84,695,393	84,695,393	-	23,268,075	-	107,963,468
Federal Revenue	11,151,822	-	11,151,822	5,734,852	374,638	17,261,312
County (traffic fines)	1,000,000	1,000,000	-	-	-	1,000,000
Other Local Sources	4,625,108	4,436,428	188,680	770,000	245,572	5,640,680
Total Revenues	\$165,805,856	\$154,465,354	\$11,340,502	\$45,752,551	\$32,810,492	\$244,368,899
Cash from Fund Balance	888,955	888,955	-	621,887	-	1,510,842
Transfers In	5,900,000	5,900,000	-	-	-	5,900,000
Total Revenues, Transfers & Cash	\$172,594,811	\$161,254,309	\$11,340,502	\$46,374,438	\$32,810,492	\$251,779,741

EXPENDITURES

Use	Combined General Fund	Unrestricted General Fund	Restricted General Fund	Special Education Fund	Capital Outlay Fund	Proof Total
Salaries	\$109,978,751	\$105,081,788	\$4,896,963	\$29,850,849	\$ -	\$139,829,600
Benefits	35,998,711	34,498,673	1,500,038	9,858,375	-	45,857,086
Purchased Services	19,362,086	14,867,046	4,495,040	5,563,973	325,000	25,251,059
Supplies and Materials	6,735,061	6,411,000	324,061	929,536	-	7,664,597
Dues and Fees	520,202	395,802	124,400	21,705	670,944	1,212,851
Capital Acquisition	-	-	-	150,000	11,894,191	12,044,191
Debt Services	-	-	-	-	13,953,735	13,953,735
Total Expenditures	\$172,594,811	\$161,254,309	\$11,340,502	\$46,374,438	\$26,843,870	\$245,813,119
Transfers Out	-	-	-	-	5,750,000	5,750,000
Reserves	-	-	-	-	-	-
Total Expenditures and Transfers	\$172,594,811	\$161,254,309	\$11,340,502	\$46,374,438	\$32,593,870	\$251,563,119

Staff for 2018/2019

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

General Fund Staff - Head Start through High School

Staffing	FY18	FY19	Difference
Administrative Staff	69.70	69.70	-
Teachers	1,375.70	1,354.07	(21.63)
Specialists	42.37	45.80	3.43
Employment Contract Staff	41.49	44.85	3.36
Executive Assistants	3.00	3.00	-
Clerical Staff	129.75	128.78	(0.97)
Education Assistants	80.38	81.57	1.19
Custodial/Maintenance Staff	197.93	197.93	-
Librarians	24.77	24.72	(0.05)
Counselors	56.30	56.30	-
Nurses	14.40	14.40	-
Social Workers	7.50	7.50	-
Total	2,043.29	2,028.62	(14.67)

Special Education Staff

Staffing	FY18	FY19	Difference
Administrative Staff	7.60	7.60	-
Teachers	305.41	295.98	(9.43)
Specialists	67.76	70.04	2.28
Employment Contract Staff	39.30	39.95	0.65
Executive Assistants	1.00	1.00	-
Clerical Staff	9.68	9.68	-
Education Assistants	265.57	278.70	13.13
Nurses	11.60	11.60	-
Psychologists	11.85	11.85	-
Total	719.77	726.40	6.63

Staff for 2018/2019 (continued)**Child Nutrition Staff**

Staff	FY18	FY19	Difference
Administration	1.00	1.00	-
Clerical	3.50	4.00	0.50
Custodial	11.09	11.09	-
Specialists	3.00	3.00	-
Child Nutrition Workers	97.96	101.74	3.78
Education Assistants	45.20	45.35	0.15
Total Child Nutrition Staff	162.41	166.18	4.43

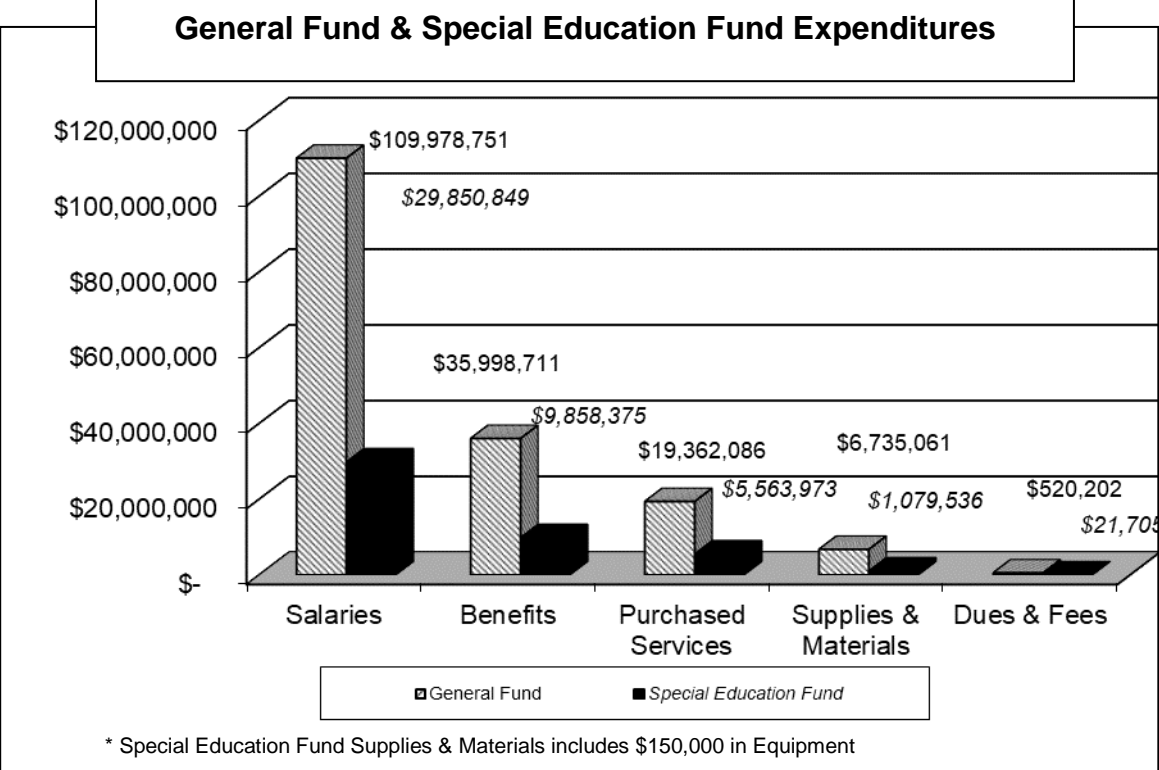
The District also employs staff funded through enterprise funds (Reprographics Fund and Community Education/Kids, Inc. Fund.) These positions are contingent upon the program earning enough revenue to support the positions.

Enterprise Fund Staff

Staff	FY18	FY19	Difference
Administrative Staff	0.20	0.20	-
Specialists	2.00	2.25	0.25
Employment Contract Staff	4.00	5.00	1.00
Clerical Staff	0.50	0.50	-
Education Assistants	3.00	3.00	-
Total Enterprise Staff	9.70	10.95	1.25

Expenditures – Tax Supported Funds

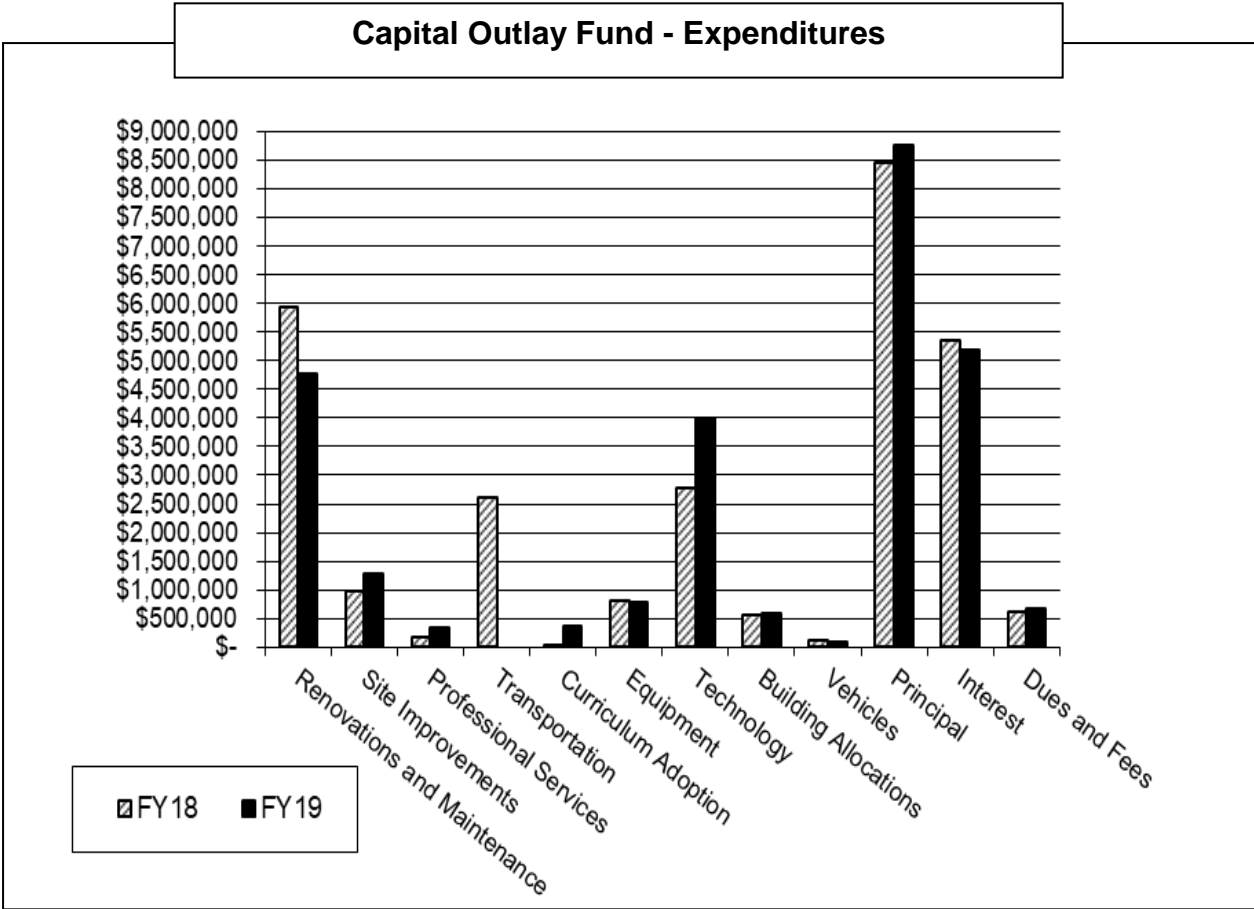
Total expenditures for 2018/2019 in the General and Special Education Funds are \$218,969,249. Salaries and Benefits comprise 84.8 percent of the expenditures of the 2018/2019 General and Special Education budgets. Benefits are 32.77 percent of salaries. Purchased Services increased by \$4.3 million over the prior year in the General and Special Education Funds and Supplies and Materials are projected to decrease over \$2.1 million due to the social studies curriculum adoption. The following table graphically shows the expenditures for FY19.



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 FY19 following the close of the second Capital Improvement Plan and following the Facilities Task Force Review. Purchases of Technology are down slightly over last year due to the Chromebook replacement plan in FY18. The District has also created reserve funds to plan for the costs associated with purchases of land, technology, and equipment. The FY19 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 FY19 expenditures within the Capital Outlay Fund.



Tax-Supported Funds – Capital Projects Funds

The Capital Projects funds are subdivisions of the Capital Outlay Fund. During FY19, 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 2018/2019 school year of \$0.10. This is the seventh 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	-	-	-	52,476	-	52,476
Federal Revenue	-	-	-	7,173,234	-	7,173,234
Other Local Sources	766,027	-	-	4,733,186	35,877,869	41,377,082
Tuition and Fees	-	6,316,196	-	-	-	6,316,196
Total Revenue	\$ 766,027	\$ 6,316,196	\$ -	\$ 11,958,896	\$ 35,877,869	\$ 54,918,988
Cash from Fund Balance	-	-	1,233	85,896	-	87,129
Transfers In	-	-	-	-	-	-
Total Revenue, Transfers & Cash	\$ 766,027	\$ 6,316,196	\$ 1,233	\$ 12,044,792	\$ 35,877,869	\$ 55,006,117

EXPENDITURES

Expenditure	Reprographics Fund	Community Education Fund	House Construction Fund	Food Service Fund	Insurance Trust Fund	Proof Total
Salaries	\$ 118,441	\$ 4,838,551	\$ -	\$ 4,052,015	\$ -	\$ 9,009,007
Benefits	35,319	1,012,152	-	1,314,082	-	2,361,553
Purchased Services	557,267	698,481	1,233	449,405	-	1,706,386
Supplies and Materials	55,000	293,448	-	5,740,055	-	6,088,503
Dues and Fees	-	36,725	-	168,710	37,458,413	37,663,848
Capital Acquisition	-	-	-	330,000	-	330,000
Total Expenditures	\$ 766,027	\$ 6,879,357	\$ 1,233	\$ 12,054,267	\$ 37,458,413	\$ 57,159,297
Non-Cash Depreciation Expense	-	11,300	1,952	320,525	-	333,777
Cash for Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers	\$ 766,027	\$ 6,890,657	\$ 3,185	\$ 12,374,792	\$ 37,458,413	\$ 57,493,074

Revenues Over Expenditures	\$ -	\$ (574,461)	\$ (1,952)	\$ (330,000)	\$ (1,580,544)	\$ (2,486,957)
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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 a 10-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 2010	Payable 2011	Payable 2012	Payable 2013	Payable 2014	Payable 2015	Payable 2016	Payable 2017	Payable 2018	Payable* 2019
Assessments:											
District Assessment Total	4,689,173,198	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	11,008,377,513	11,503,754,501
% Increase from prior year	8.14%	2.82%	1.29%	-0.88%	-1.50%	1.79%	4.43%	5.05%	5.96%	5.32%	4.50%
	Payable 2000	Payable 2010	Payable 2011	Payable 2012	Payable 2013	Payable 2014	Payable 2015	Payable 2016	Payable 2017	Payable 2018	Payable* 2019
Taxes:											
Mil Rates:(Per \$1000 of valuation)											
General Fund Agricultural	4.73	2.71	2.69	2.78	2.66	2.37	2.02	1.72	1.79	1.76	1.76
General Fund Owner Occupied	7.62	4.26	4.18	4.62	4.61	4.86	4.82	4.46	4.21	3.95	3.96
General Fund Commercial	16.21	9.13	8.96	9.87	9.88	10.41	10.32	9.55	8.72	8.16	8.13
Special Education Fund	1.40	1.20	1.20	1.20	1.20	1.35	1.29	1.21	1.32	1.46	1.37
Capital Outlay Fund	2.07	2.41	2.41	2.07	2.09	2.09	2.16	3.00	2.91	2.87	2.86
Bond Fund	0.65	0.29	0.28	0.29	0.28	0.33	0.31	0.00	0.00	0.00	0.00
Pension Fund	0.00	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.00	0.00	0.00
Total Agricultural	8.85	6.91	6.89	6.64	6.53	6.44	6.08	6.23	6.02	6.09	5.98
Total Owner Occupied	11.74	8.46	8.37	8.48	8.48	8.94	8.88	8.97	8.44	8.28	8.18
Total Commercial	20.27	13.33	13.15	13.73	13.75	14.49	14.38	14.10	13.00	12.53	12.40
Effect on a \$98,516 House Assessed Valuation in 2000											
	Payable 2000	Payable 2010	Payable 2011	Payable 2012	Payable 2013	Payable 2014	Payable 2015	Payable 2016	Payable 2017	Payable 2018	Payable* 2019
Assessed Value	98,516	145,665	145,665	137,729	137,729	137,729	139,054	145,351	152,783	167,109	175,912
- Taxable Value	93,394	130,516	131,535	121,890	122,235	122,579	126,122	132,705	140,713	154,409	162,543
School Taxes	1,097	1,105	1,101	1,034	1,037	1,095	1,120	1,190	1,187	1,278	1,330
- % Increase Over Prior Year		0.5%	-0.3%	-6.1%	0.3%	5.7%	2.2%	6.3%	-0.2%	7.6%	4.1%
Average Annual Increase:	1.1%									Total Increase:	21.2%
Comparable History of State Sales, Use, & Contractors' Excise Tax (most recent years available)											
	FY98	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17
Total Paid	438,348,560	733,797,079	740,503,025	722,422,016	786,303,271	838,239,997	872,212,501	921,529,014	944,735,004	970,917,606	1,065,360,466
Population*	743,500	801,978	808,073	814,180	820,580	827,053	833,603	840,233	846,948	853,752	860,651
Per Capita Sales Tax	590	915	916	887	958	1,014	1,046	1,097	1,115	1,137	1,238
- % Increase Over Prior Year		5.4%	0.2%	-3.2%	8.0%	5.8%	3.2%	4.8%	1.7%	2.0%	8.8%
Average Annual Increase:	4.0%									Total Increase:	110.0%

*Estimated