



Sioux Falls School District 49-5

2020/2021 Budget





2020/2021 Adopted Budget

Adopted: July 13, 2020
Action: 38652

Dr. Jane Stavem
Superintendent
and
Todd Vik
Director of Finance

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Sioux Falls School District 49-5

A message from Superintendent Maher

Few words can adequately describe the ups and downs of planning for the Sioux Falls School District's FY21 Budget. The "ride" over the past several months has been like a rickety rollercoaster in desperate need of repair.

In December 2019, Governor Kristi Noem delivered news that has almost become the norm. Due to lower than expected revenues, she would not be recommending discretionary increases for education, Medicaid providers and state employees during the upcoming legislative session. Instead, it would be another year to "tighten-the-belt" at the State Capitol.

While disheartening, zero-percent (0%) for schools was nothing new. Educators struggled through it in the past and FY21 appeared it would be just another year of struggle. This likelihood guided cautious budget preparers in the nineteen committees as they went to work to construct the Sioux Falls School District budget.

Because the District has a history of fiscal responsibility and prepares a no-frills, only-what-students-need, balanced budget each year, new academic programs and big dreams would have to be put on hold or "traded" for another expenditure deemed slightly less impactful. In January and February, South Dakota Legislators listened to pleas from schools across South Dakota and worked hard to finagle even the smallest increase for education. Fueled by better-than-anticipated statewide revenues, lawmakers stumped for that money to

land in classrooms. At the end of the regular session, the spinning wheel landed on a two-percent (2%) increase and school leaders breathed a collective sigh of relief at the thought of being able to offer an increase in salaries.

With this information in mind, the District managed to assemble another budget. Almost simultaneously, as the last figures were prepared, those budget plans were put on hold again as the nation began to feel the effects of the coronavirus, also known as COVID-19. Within days of the first positive case in South Dakota, schools were encouraged to close. Businesses shut their doors. Some used innovative practices to keep at least some of their income flowing. It quickly became evident that economic hardships would be felt by many. Those who were already living paycheck to paycheck lined up in food supply lines. Those who were living modestly considered how soon it would be before they no longer could. Even those with a comfortable existence watched as the stock market dropped, traffic vacated once-busy streets, events were canceled, and the term “social distancing” became was the newest addition to daily vocabulary.

In an acrobatic-like-feat, teaching and learning was transformed from in-person delivery to remote delivery in a matter of days. The entire fourth quarter of the 2019-20 school year was completed at kitchen tables instead of in classrooms. School buildings were closed. Offices were sparsely staffed. Hints of a “special legislative session” in June surely meant the previously promised two-percent (2%) increase would be just a memory. Some predicted a drastic blow in the area of negative four percent (-4%) to negative ten percent (-10%).

By mid-May 2020, news coming out of Pierre was once again more hopeful. Governor Noem’s conversations with the federal government resulted in COVID-19 Response allocations being re-routed to fix future budget concerns. Though not a long-term fix to the

economic devastation caused by COVID-19 closures, this news may have saved the day for the Sioux Falls School District's FY21 Budget.

As a result, at the writing of this budget message, all employee groups will receive the two percent (2%) increase – the amount that is in line with the two percent increase in the per student allocation passed by lawmakers during the 2020 Legislative Session.

There will, however, be no expansions in the FY21 Budget. Several expansions were proposed but cannot be realized as the General Fund and Special Education Fund must proceed with extreme caution. Further, the District has imposed a temporary hiring freeze for FTE increases due to growth in the number of students to remain in effect until or if the District is reasonably sure FY21 State Aid will not be reduced. This may result in some budgeted FY21 positions not being filled at all. This information was originally communicated to building leadership in April 2020, prior to any early hires being made.

Additional Efficiencies for FY21

- Elementary staffing due to program adjustments
- Rate reductions in communication and utilities
- Staff climate survey conducted in-District with no additional cost
- Wrestling and gymnastics programs return to middle schools to provide more opportunities for students
- A silver lining is the 2.1 percent (2.1%) increase in health insurance, when the District was planning for five percent (5%.)

The District continues to rely on the expertise of Finance Action Network members, a group of community business leaders who reviews the District's budget and makes suggestions to spend taxpayer dollars responsibly. FY21 marks the second year the District will ladder the current \$7.5 Million opt-out and use an additional \$1.6 Million to account for inflation. The District remains committed to taking only what it needs, even though it is

authorized to use up to \$5 Million more. The District anticipates challenges will continue in FY22 and beyond due to the economic downturn experienced due to COVID-19.

Educators have proven, once again, they can adjust to almost any challenge. From transforming face-to-face instruction into engaging remote lessons in as little as a week to adapting to the on-again-off-again and then on-again State Aid Funding rules. While no one classifies this rollercoaster as a “fun ride,” it has been interesting, nonetheless.

As we look back on the uncertainties of the past few months, the Sioux Falls School District can also look optimistically to the future. That optimism is thanks primarily to the 3,400 highly-trained and dedicated staff members who remain committed to providing the highest quality education every day to nearly 25,000 students, no matter the challenges placed before them. We live our mission “to educate and prepare each student to succeed in a changing world” and we are #ProudToBeSFSD!

About Our Schools

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

Today, the Sioux Falls public schools serve nearly 25,000 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 nearly 200,000. 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 2020/2021 school year, the District will employ over 3,300 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. During the 2020/2021 school year, the District will be completing the construction of the new middle school in the southeast quadrant of the District; Ben Reifel Middle School is scheduled to open in the fall of 2021.

Sioux Falls has three traditional public high schools serving grades 9-12 – Lincoln, Roosevelt, and Washington High Schools and is building a fourth high school in the northwest quadrant of the District. Thomas Jefferson High School is scheduled to open in the fall of 2021. 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. Sioux Falls New Technology High School will move into the new Jefferson High School in the fall of 2021.

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 learn 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 Robert Frost Elementary offers gifted students a more rigorous curriculum.
- All City Elementary at Jane Addams 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 Presidents’ 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 44 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 Falls Public Schools have almost 4,100 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 individual student. Transition services to support older adolescents and young adults from the world of school to the world of work and toward independent living skills are provided in community-based settings based on the individual student needs.

Sioux Falls students represent more than 91 different languages. In 1996, Sioux Falls public schools enrolled 420 English Learners; in 2020, there were 2,787 English Learners. A newcomer 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, George McGovern and Whittier Middle School provide Newcomer

programming for grades 6 through 8, and all three high schools provide Newcomer programming for students in grades 9 through 12. As students of all ages gain English skills, they move from the Immersion/Newcomer program into standard curriculum in regular 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. The District also operates Learning Adventures for preschoolers.

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. In the 2018-19 school year, the Sioux Falls School District offered 28 AP courses. The enrollment in Advanced Placement (AP) courses has grown from 497 exams taken in 1994 to 2,695 exams taken in 2019. The Sioux Falls School District represents over 54 percent of the total exams taken in South Dakota. In 2019, the pass rate for the State of South Dakota was 69 percent while the pass rate for Sioux Falls District students was 70 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 2020/2021 school year are:

Cynthia Mickelson, President – Mrs. Mickelson's term expires in 2023. Mrs. Mickelson's prime committee responsibilities include: the Budget Review Committee, the Chamber of Commerce Representative, Teacher of the Year Committee, Sioux Empire Leadership Council, Head Start Policy Council, and the Southeast Tech Council.

Carly R. Reiter, Vice President – Mrs. Reiter's term expires in 2022. Mrs. Reiter's prime committee responsibilities include: the Insurance Committee, Talent in Workforce Committee, and Policy Review Committee.

Nan Baker, Member – Ms. Baker's term expires in 2022. Ms. Baker's prime committee responsibilities include: the Sport's Authority, Insurance Committee, the Budget Review Committee, and the Sioux Falls Public Schools Education Foundation.

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

Todd Thoelke, Member – Mr. Thoelke’s term expires in 2021. Mr. Thoelke’s prime committee responsibilities include: the Board’s representative to Accessible Housing Board, the Calendar Committee, Safe and Secure Schools Council, Chamber of Commerce, and the PATH 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. Jane Stavem, 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

Brett Arenz, In House Legal Counsel

Becky Dorman, Senior Director of Human Services

Dr. Ryan Knutson, Senior Director of Information and Technology Services

DeeAnn Konrad, Community Relations Supervisor

Jeffrey Kreiter, Senior Director of Operational Services

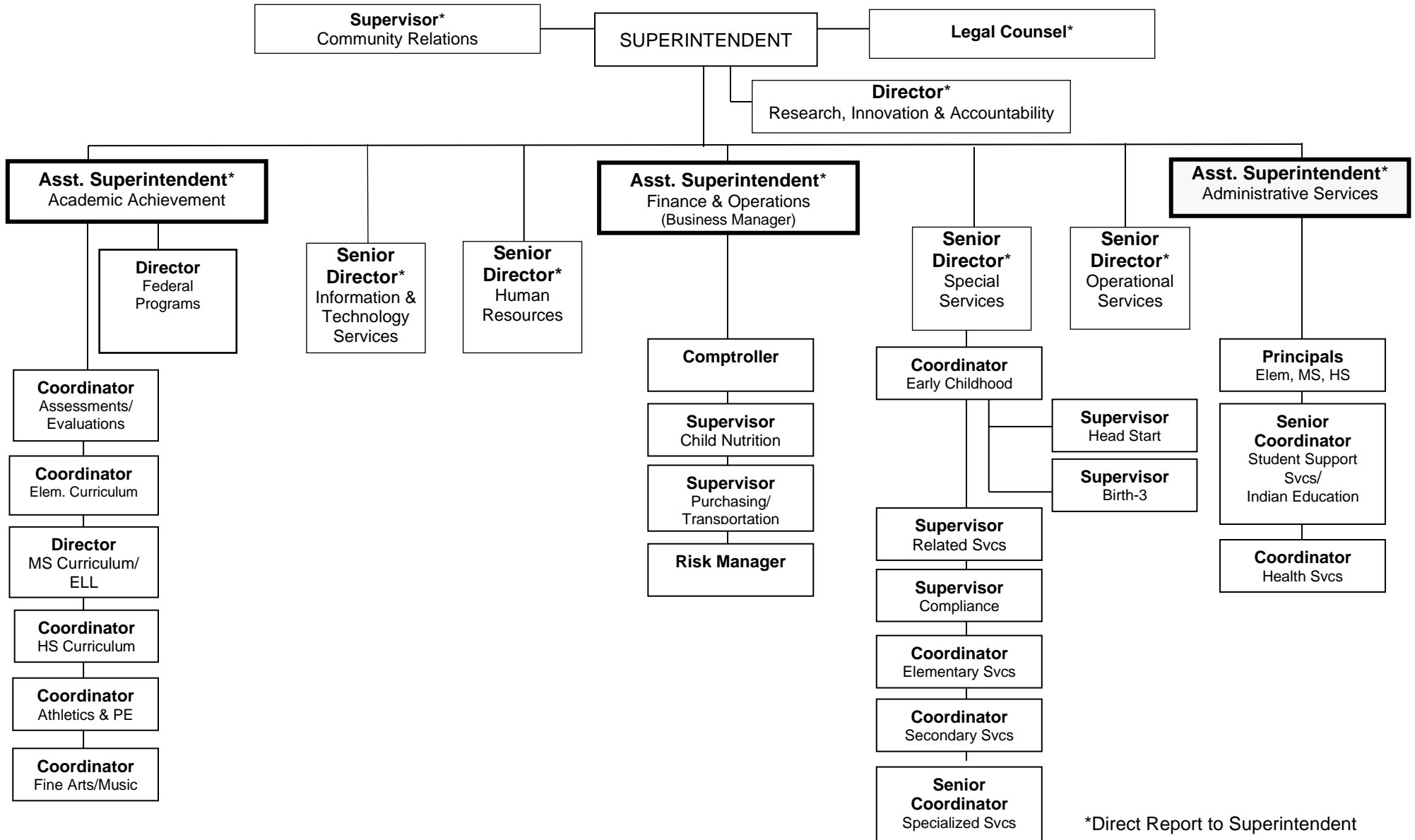
Doug Morrison, Director of Research, Innovation and Accountability

Deb Mulenburg-Wilson, Senior Director of Special Services

Dr. Kirk Zeeck, Director of Federal Programs

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 – 2020/2021



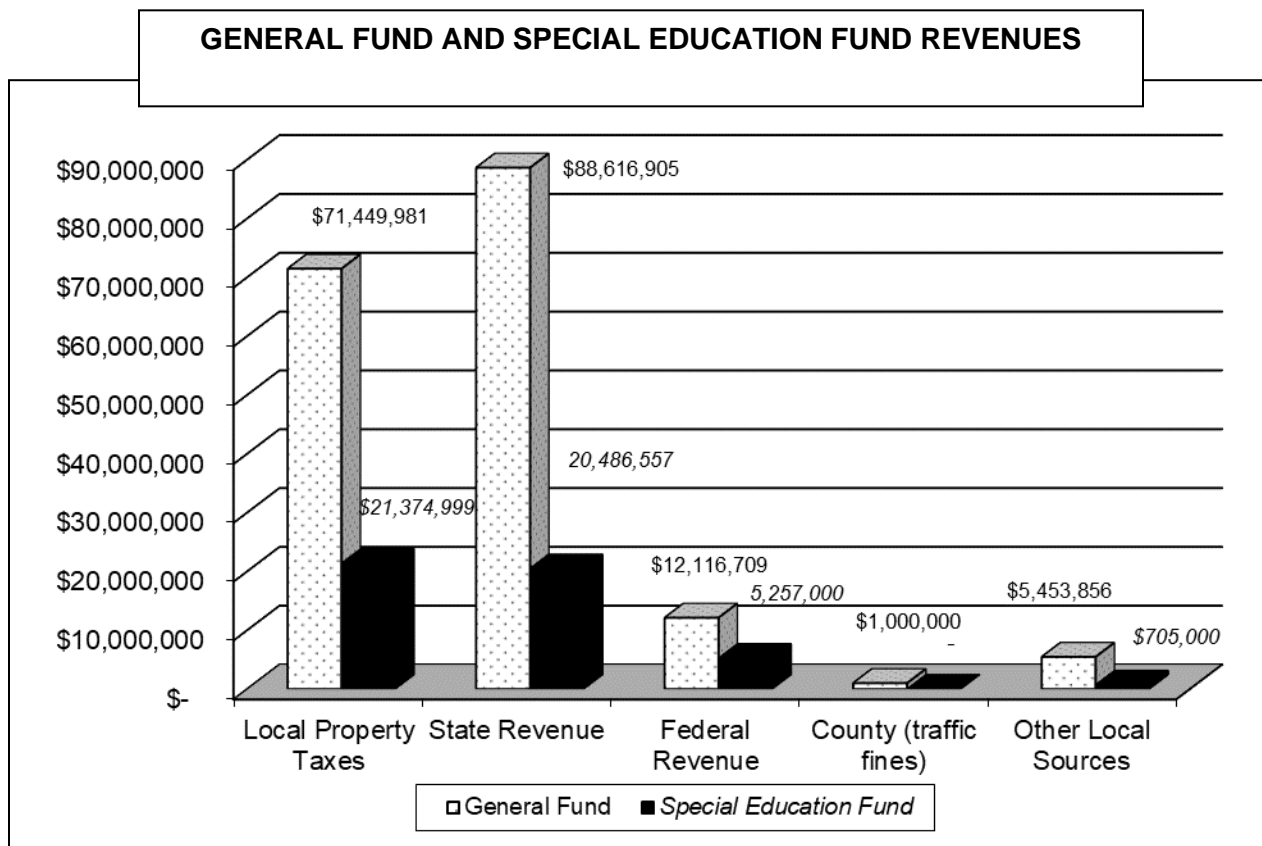
*Direct Report to Superintendent

SUMMARY OF ALL FUNDS

Tax-Supported Funds – General and Special Education

General and Special Education Funds—Local tax revenue for the General Fund is \$71,449,981, which includes \$9,100,000 from local property tax to fund the opt out. State sources in the General Fund increased over \$2.8 million. Federal revenue reflects a slight increase in the General Fund of \$373,427. The revenues also include a one-time transfer of \$2.8 million from the Capital Outlay Fund and an on-going transfer from the Post-Secondary Technical Fund of \$160,000 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 a slight increase of \$567,478 in state sources for the 2020/2021 school year. Federal revenues in the Special Education Fund are projected to decrease by \$623,448. Shown below are the revenues for the General Fund and the Special Education Fund.



The Special Education levy will be at \$1.684 to meet budget requirements and to qualify for state reimbursements.

Expenditures for salaries and benefits are expected to increase over \$5 million in the General and Special Education Funds, which reflects an average of two percent (2.0%) increase in salaries. The District will increase staffing in the General and Special Education Funds over 50 FTE for the 2020/2021 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	Bond Redemption Fund*	Proof Total
Local Property Taxes	\$71,449,981	\$71,449,981	\$-	\$21,374,999	\$32,185,471	\$6,673,466	\$131,683,917
State Revenue	88,616,905	88,616,905	-	20,486,557	-	-	109,103,462
Federal Revenue	12,116,709	-	12,116,709	5,257,000	374,638	-	17,748,347
County (traffic fines)	1,021,296	1,021,296	-	-	-	-	1,021,296
Other Local Sources	4,432,560	4,327,434	105,126	705,000	245,572	66,735	5,449,867
Total Revenues	\$177,637,451	\$165,415,616	\$12,221,835	\$47,823,556	\$32,805,681	\$6,740,201	\$265,006,889
Cash from Fund Balance	-	-	-	-	963,791	-	963,791
Transfers In	3,025,063	3,025,063	-	-	-	-	3,025,063
Total Revenues, Transfers & Cash	\$180,662,514	\$168,440,679	\$12,221,835	\$47,823,556	\$33,769,472	\$6,740,201	\$268,995,743

EXPENDITURES

Use	Combined General Fund	Unrestricted General Fund	Restricted General Fund	Special Education Fund	Capital Outlay Fund	Bond Redemption Fund	Proof Total
Salaries	\$115,690,669	\$109,849,230	\$5,841,439	\$29,590,644	\$-	\$-	\$145,281,313
Benefits	39,124,983	37,265,708	1,859,275	9,817,538	-	-	48,942,521
Purchased Services	18,591,910	14,430,327	4,161,583	6,789,556	350,685	-	25,732,151
Supplies and Materials	6,770,439	6,452,179	318,260	863,172	-	-	7,633,611
Dues and Fees	484,513	443,235	41,278	19,202	955,629	-	1,459,344
Capital Acquisition	-	-	-	70,000	16,792,110	-	16,862,110
Debt Services	-	-	-	-	12,805,985	5,272,987	18,078,972
Total Expenditures	\$180,662,514	\$168,440,679	\$12,221,835	\$47,150,112	\$30,904,409	\$5,272,987	\$263,990,022
Transfers Out	-	-	-	-	2,865,063	-	2,865,063
Reserves	-	-	-	-	-	-	-
Total Expenditures and Transfers	\$180,662,514	\$168,440,679	\$12,221,835	\$47,150,112	\$33,769,472	\$5,272,987	\$266,855,085

*Bond Redemption Fund has been reopened due to the passage of the \$190M Bond Referendum in 2018.

Staff for 2020/2021

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

General Fund Staff – Head Start through High School

Staffing	FY20	FY21	Difference
Administrative Staff	70.20	76.20	6.00
Teachers	1,358.08	1,369.85	19.77
Specialists	46.55	48.28	1.73
Employment Contract Staff	48.23	45.93	(2.30)
Executive Assistants	3.00	3.00	-
Clerical Staff	128.27	132.64	4.37
Education Assistants	77.50	75.74	(1.76)
Custodial/Maintenance Staff	197.93	219.93	22.00
Cybrarians	29.47	31.13	1.66
Counselors	57.30	57.95	0.65
Nurses	14.40	14.40	-
Social Workers	7.50	7.50	-
Total	2,038.43	2,082.55	52.12

Special Education Staff

Staffing	FY20	FY21	Difference
Administrative Staff	7.60	7.60	-
Teachers	270.92	267.88	(3.04)
Specialists	64.93	64.78	(0.15)
Employment Contract Staff	42.95	44.95	2.00
Executive Assistants	1.00	1.00	-
Clerical Staff	9.68	9.38	(0.30)
Education Assistants	289.51	289.60	0.09
Nurses	12.35	12.35	-
Psychologists	11.85	11.85	-
Total	710.79	709.39	(1.40)

Staff for 2020/2021 (continued)**Child Nutrition Staff**

Staff	FY20	FY20	Difference
Administrative Staff	1.00	1.00	-
Clerical	4.00	4.00	-
Custodial	11.09	11.09	-
Specialists	4.00	4.00	-
Child Nutrition Workers	97.68	97.06	(0.62)
Education Assistants	36.34	45.48	9.14
Total Child Nutrition Staff	154.11	162.63	8.52

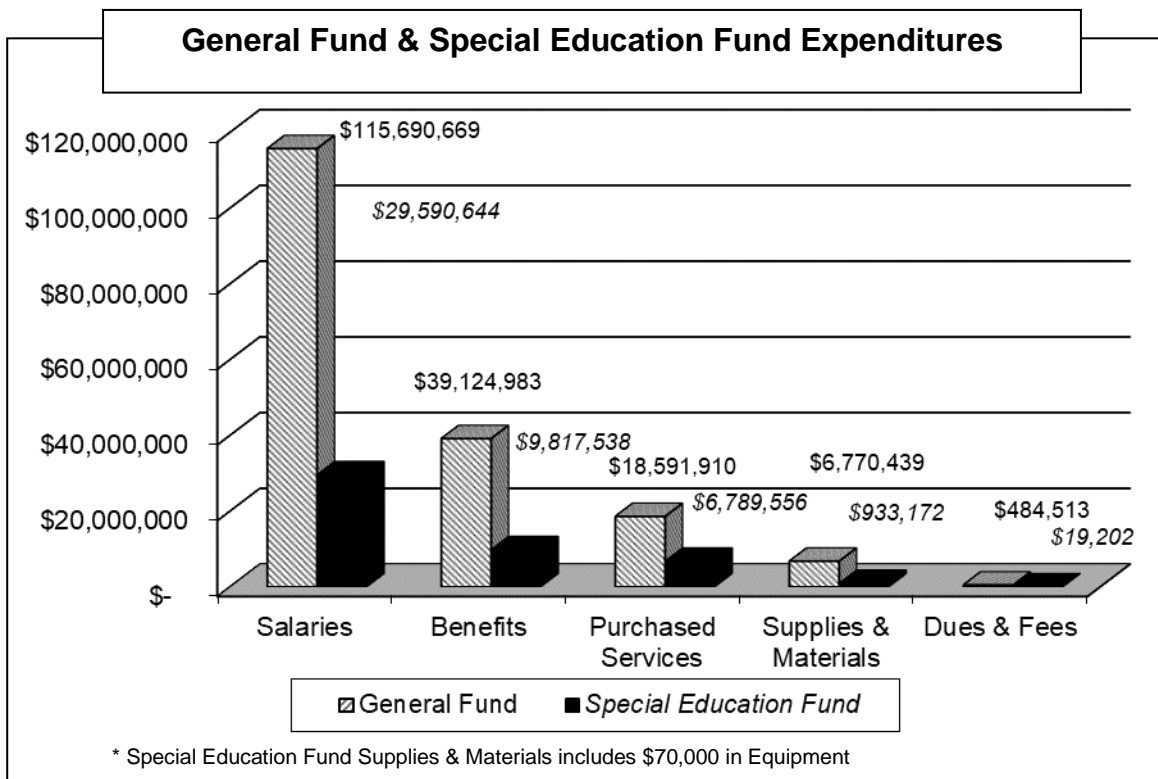
The District also employs staff funded through enterprise funds (Reprographics Fund and Community Education/Kids, Inc. Fund.) These positions are contingent upon the program earning enough revenue to support the positions.

Enterprise Fund Staff

Staffing	FY19	FY20	Difference
Administrative Staff	1.20	1.20	-
Teachers	30.70	28.70	(2.00)
Specialists	7.95	7.35	(0.60)
Employment Contract Staff	22.55	22.55	-
Clerical Staff	2.25	2.25	-
Education Assistants	32.50	30.50	(2.00)
Total Enterprise Staff	97.15	92.55	(4.60)

Expenditures – Tax Supported Funds

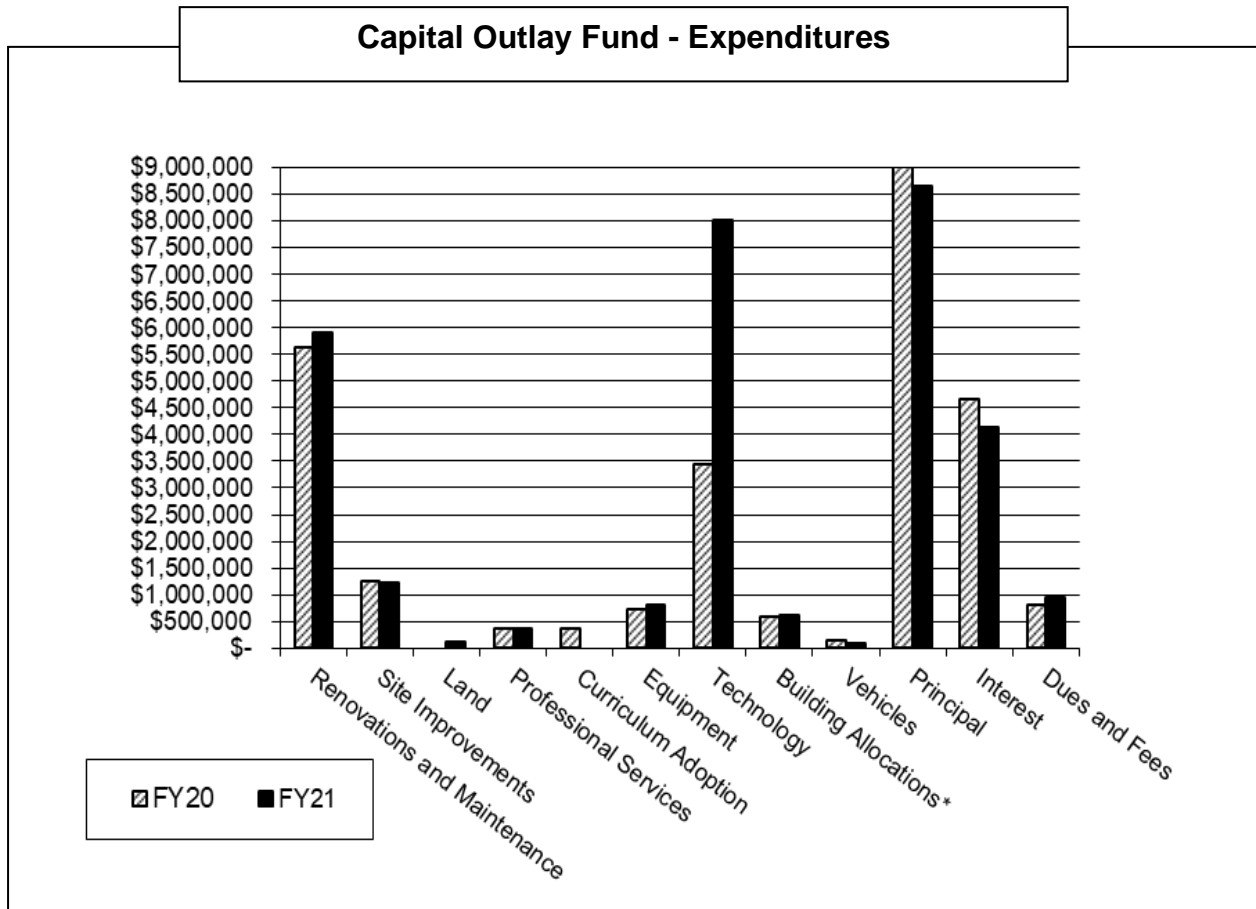
Total expenditures for 2020/2021 in the General and Special Education Funds are \$223,028,977. Salaries and Benefits comprise 84.82 percent of the expenditures of the 2020/21 General and Special Education budgets. Benefits are 33.4 percent of salaries. Purchased Services increased by just over \$500,000 over the prior year in the General and Special Education Funds and Supplies and Materials are projected to increase by less than \$200,000. The following table graphically shows the expenditures for FY21.



Tax-Supported Funds – Capital Outlay

The District will experience a slight increase in expenditures in the Capital Outlay Fund. The District has also created reserve funds to plan for the costs associated with purchases of land, technology, and equipment. The FY21 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 FY21 expenditures within the Capital Outlay Fund.



Tax-Supported Funds – Capital Projects Funds

The Capital Projects funds are subdivisions of the Capital Outlay Fund. During FY21, the District will operate three Capital Projects Funds.

Capital Projects Fund – CIP Projects

The projects included in the ongoing Capital Improvement Projects are:

- Horace Mann Elementary School – Renovate existing administration area and modify parking lot and playground
- Laura Wilder Elementary School – Expand stairs and add an elevator
- Jane Addams elementary School – Provide storage in Band/Music area
- Cleveland Elementary School – Expand stairs and add an elevator
- Lincoln High School – Exterior restrooms, expand training room, and various renovations

Capital Projects Fund – Thomas Jefferson High School

The costs for the new Thomas Jefferson High School are shown in this Capital Projects Fund.

Capital Projects Fund – Ben Reifel Middle School

The FY21 costs for the new Ben Reifel Middle School are shown in this Capital Projects Fund.

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 no increase in meal prices for the 2020/21 school year. This is the first time in nine years that no increase is needed 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 follows:

Self-Supported Funds – Revenues and Expenditures

REVENUES

Source	Reprographics Fund	Community Education Fund	House Construction Fund	Food Service Fund	Capital Projects Fund	Insurance Trust Fund	Proof Total
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	40,376	-	-	40,376
Federal Revenue	-	-	-	6,447,783	-	-	6,447,783
Other Local Sources	-	-	-	73,745	-	42,299,320	42,373,065
Tuition and Fees	822,374	6,416,064	-	4,368,594	-	-	11,607,032
Total Revenue	\$ 822,374	\$ 6,416,064	\$-	\$ 10,930,498	\$ -	\$ 42,299,320	\$60,468,256
Cash from Fund Balance	-	-	1,952	1,822,830	71,107,548	-	72,932,330
Transfers In	-	-	-	-	-	-	-
Total Revenue, Transfers & Cash	\$ 822,374	\$ 6,416,064	\$ 1,952	\$ 12,753,328	\$ 71,107,548	\$ 42,299,320	\$133,400,586

EXPENDITURES

Expenditure	Reprographics Fund	Community Education Fund	House Construction Fund	Food Service Fund	Capital Projects Funds	Insurance Trust Fund	Proof Total
Salaries	\$ 126,276	\$ 4,630,977	\$ -	\$ 4,389,082	\$ -	\$ -	\$ 9,146,335
Benefits	39,102	974,057	-	1,464,017	-	-	2,477,176
Purchased Services	595,932	577,683	-	481,962	3,348,231	-	5,003,808
Supplies and Materials	61,000	421,595	-	5,929,842	-	-	6,412,437
Dues and Fees	-	53,350	-	161,491	-	42,174,320	42,389,161
Capital Acquisition	-	-	-	-	67,759,317	-	67,759,317
Total Expenditures	\$ 822,310	\$ 6,657,662	\$-	\$ 12,426,394	\$71,107,548	\$42,174,320	\$133,528,420
Non-Cash Depreciation Expense	-	11,300	1,952	326,934	-	-	340,186
Cash for Equipment	-	-	-	470,000	-	-	470,000
Total Expenditures & Depreciation	\$ 822,310	\$ 6,668,962	\$ 1,952	\$ 11,956,394	\$71,107,548	\$42,174,320	\$132,731,486

Revenues Over Expenditures	\$ 64	\$ (252,898)	\$ -	\$ 796,934	\$ -	\$ 125,000	\$ 669,100
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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 nearly 50 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.

