

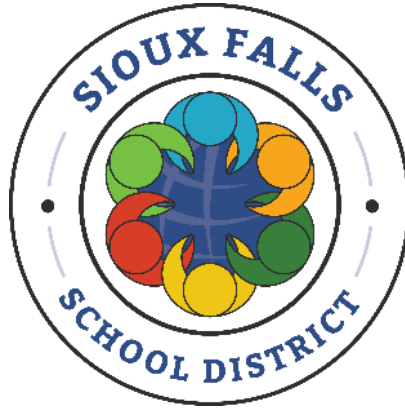


# Sioux Falls School District 49-5



## 2021/2022 Budget





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# 2021/2022 Adopted Budget

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Adopted: July 12, 2021  
Action: 38912

Dr. Jane Stavem  
Superintendent  
and  
Todd Vik  
Assistant Superintendent-Finance

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# Sioux Falls School District 49-5

## *A message from Superintendent Stavem*

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As the Sioux Falls School District's FY21 Budget concludes and the FY22 Budget begins, we reflect on the impact a global pandemic has had and will continue to have on our school district. Coronavirus closed South Dakota schools for the fourth quarter in 2020 causing staff to shift and adapt quickly to provide learning in a remote environment.

After a summer of intense planning, the 2020-21 school year would look markedly different in classrooms which now included plexiglass dividers, face masks, and social distancing as students and staff greeted each other in classrooms and on school property. While inconvenient, these mitigation efforts allowed our Sioux Falls students to be in session for the entire 2020-21 school year while most of the nation's students were still learning at home.

Glimmers of hope and promise are now on the horizon as vaccines become more available. However, the long-term effects of COVID-19 will continue to be felt by everyone, knowing the effects of separation, illness, death, financial loss, mental and emotional challenges, and other realities have impacted the way the Sioux Falls School District "educates and prepares each student to succeed in a changing world."

The challenges of Covid also brought opportunities to support learners and required millions of dollars of improvements to infrastructure, instruction, and other areas.

To support the improvements, Congress passed the Coronavirus Aid, Relief and Economic Security (CARES) Act on March 27, 2020. The District received \$4.5 million in an

allocation now known as the Elementary and Secondary Schools Emergency Relief Fund (ESSER I).

In September 2020, the District received \$12.1 million from a state allocation to cover expenses incurred between March 1 and December 1, 2020. In late December, the District received \$16.6 million in an allocation referred to as ESSER II. And, in March of 2021, an estimated \$35 million allocation arrived as part of ESSER III. In all, the District received an infusion of \$60+ million to prepare for, prevent, and respond to a whole host of needs directly related to COVID-19.

Among many improvements, the additional resources allowed the District to install an electronic air cleaning system to kill viruses, improve technology to assist with both teaching and learning in and away from the classroom, increase the number of professional school counselors to support students whose families struggled as the result of the pandemic, provide an \$800 stipend to staff for their extra work, and develop a Summer Academy to support Title I students to fill in learning gaps – all supports that otherwise could not have been allocated without COVID-19 relief funds.

This required careful planning to fund immediate needs while not create ongoing expenses that may compromise the sustainability of future budgets.

Recognizing the pandemic's toll on schools, during the 2021 legislative session, state lawmakers crafted a budget that sent a 2.4 percent budget increase to schools. Due to a history of conservative budgeting, the District is also allocating an additional 0.75 percent for a total 3.15% salary increase for school staff.

The FY22 budget supports the District's ongoing commitment to fiscal responsibility where any new or ongoing program is funded only if a cost-savings can be realized in another area of the budget. To that end, the FY22 budget represents a modest yet forward-thinking plan to incrementally improve student achievement and increase opportunities supported by

generous community partnerships. In addition to the established Sioux Falls School District educational norms, the FY22 Budget will:

- Fund the necessary staff, curriculum, and supplies for the opening of Ben Reifel Middle School and Thomas Jefferson High School;
- Ensure equity and support across the District by adding 8.15 FTE school counselors;
- Fund a Board-Certified Behavior Analyst to support students and teachers with appropriate planning and interventions;
- Prioritize continuous improvement through staff development;
- Reinstate the FTE converted from the Middle School CTE Education Assistants to support reading interventions, and
- Allow for ten (10) contingency teachers due to the disruption of enrollment trends caused by COVID-19.

In summary, the FY22 Budget is a \$276.7 million dollar commitment to Sioux Falls residents to provide a high-quality public education for each of the nearly 25,000 students.

The bottom line has been, and continues to be, one that respects taxpayers with a very modest average annual increase on property of 1.7 percent for the past 22 years. The diligence of budget planners, the 3,400 highly-trained and dedicated staff members, and partnerships with our community inspire Sioux Falls School District to strive to be the best school district in the nation.

First established by Sioux Falls' earliest settlers on July 3, 1871, we push forward with that pioneering spirit 150 years later and beyond "to educate and prepare each student to succeed in a changing world." We are grateful to be part of a community that continues to place a high value on public education and supports our children in all of the ways that allow them to learn well in our classrooms. Thank you for your commitment to the future of Sioux Falls School District and the future of Sioux Falls.

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## Highlights of the FY22 Budget

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***\$60 Million COVID Relief Funds***

- ❖ Electronic air cleaning system installation in all District facilities
- ❖ Improve and invest in 21st Century technology
- ❖ \$800 staff stipend for all Sioux Falls School District employees
- ❖ Summer Academy development for most vulnerable student population

***\$276.7 Million Expenses***

- ❖ Fund staff, supplies and curriculum for opening Ben Reifel Middle School and Jefferson High School
- ❖ 3.15% salary increase for school staff members
- ❖ Ensure equity and support by adding 8 school counselors
- ❖ Add a Board Certified Behavior Analyst for cognitive at-risk students
- ❖ Prioritize staff development



### **Outcome:**

Fiscally responsible, balanced budget

Average annual property tax increase to taxpayers 1.7% per year over 22 years

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## About Our Schools

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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 2021/2022 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 21<sup>st</sup> 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.

With the opening of Ben Reifel Middle School in the fall of 2021, six middle schools serve grades 6-8. Middle schools are designed to meet the academic, social and emotional needs of early adolescents. The middle school model fosters a sense of community and cooperation while allowing plenty of opportunity for exploration – both in academic settings and through co-curricular activities.

Sioux Falls has four traditional public high schools serving grades 9-12 – Lincoln, Jefferson, Roosevelt, and Washington High Schools. Thomas Jefferson High School, the District's newest high school opening its doors in the fall of 2021, is located in the northwest quadrant of the District. 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 acquire certifications and advanced education in various career fields. Jefferson High School Project-Based Learning Academy offers a smaller learning community where students meet state content standards through project-based learning.



The District has four 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.
- 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 46 buildings represent nearly five 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 include 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 nearly 4,000 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 young adults from the world of school to the world of work and independent living skills are provided in community-based settings based on the individual student needs.

Sioux Falls students represent more than 90 different languages. In 1996, Sioux Falls public schools enrolled 420 English Learners; in 2021, there were 2,672 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, Edison Middle School, Ben Reifel Middle School and Whittier Middle School provide Newcomer programming for grades 6 through 8, and all four 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.

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 2019-2020 school year, the Sioux Falls School District offered 30 AP courses. The enrollment in Advanced Placement (AP) courses has grown from 497 exams taken in 1994 to 2,596 exams taken in 2020. The Sioux Falls School District represents over 69 percent of the total exams taken in South Dakota. In 2020, 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.”*

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## **The School Board**

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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 38<sup>th</sup> Street. The current members and officers of the School Board for the 2021/2022 school year are:

Cynthia Mickelson, President – Mrs. Mickelson's term expires in 2023. Mrs. Mickelson's prime committee responsibilities include: Accessible Housing Board, Representative to the Chamber of Commerce, Sioux Empire Leadership Council, and is the Alternate Delegate to the Associated School Boards of South Dakota Conference.

Kate Parker, Vice President – Mrs. Parker's term expires in 2024. Mrs. Parker's prime committee responsibilities include: the Calendar Committee, Head Start Policy Council, the Sioux Empire Leadership Council, the Teacher of the Year Committee and the Wellness Committee.

Nan Baker, Member – Ms. Baker's term expires in 2022. Ms. Baker's prime committee responsibilities include: the Budget Review Committee, the Insurance Committee, the PATH Committee, the Sioux Falls Public School's Education Foundation, the Southeast Tech Council, and is the Official Delegate to the Associated School Boards of South Dakota Conference.

Marc Murren, Member – Mr. Murren’s term expires in 2024. Member Murren’s prime committee responsibilities include: the Board’s representative to the Calendar Committee, the Policy Review Committee, the Safe and Secure Schools Council, and the Sioux Falls Sports Authority.

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

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## **Mission Statement - Vision Statement - Priority Areas**

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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:

- Academic Success
- Well-Being
- Community Engagement
- Staff Excellence
- Effective Use of Resources

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## **The Administration**

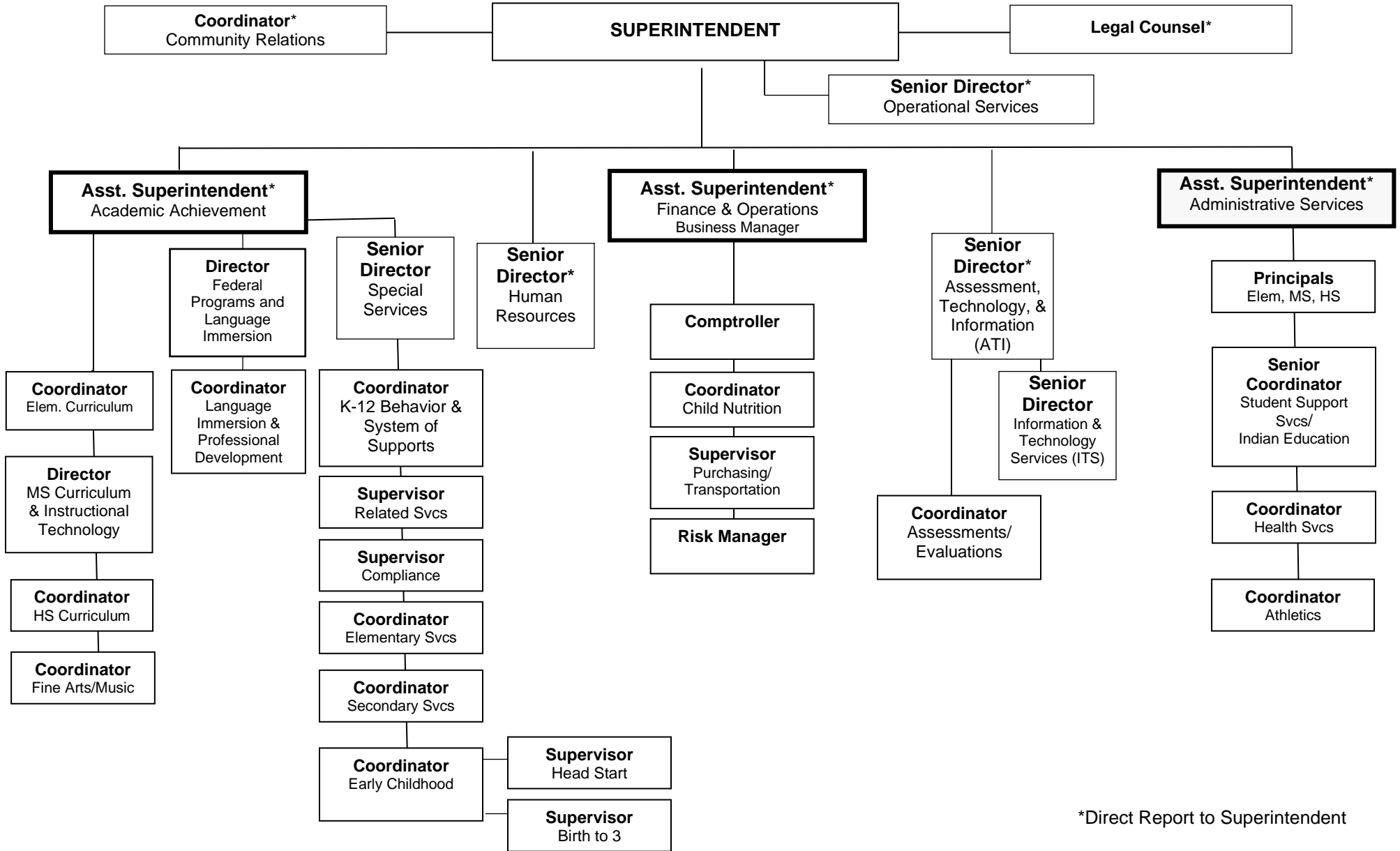
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The District is served by the Superintendent of Schools, Dr. Jane Stavem, and the executive cabinet whose members are:

Dr. James Nold, Assistant Superintendent – Administrative Services  
Dr. Teresa Boysen, Assistant Superintendent – Academic Services  
Todd Vik, Assistant Superintendent – Finance and Operations (Business Manager)  
Brett Arenz, In House Legal Counsel  
Becky Dorman, Senior Director of Human Services  
Emmett McBride, Senior Director of Information and Technology Services  
DeeAnn Konrad, Community Relations Supervisor  
Jeffrey Kreiter, Senior Director of Operational Services  
Doug Morrison, Senior Director of Assessments, Technology, and Information Services  
Dr. Kristy Feden, 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 – 2021/2022



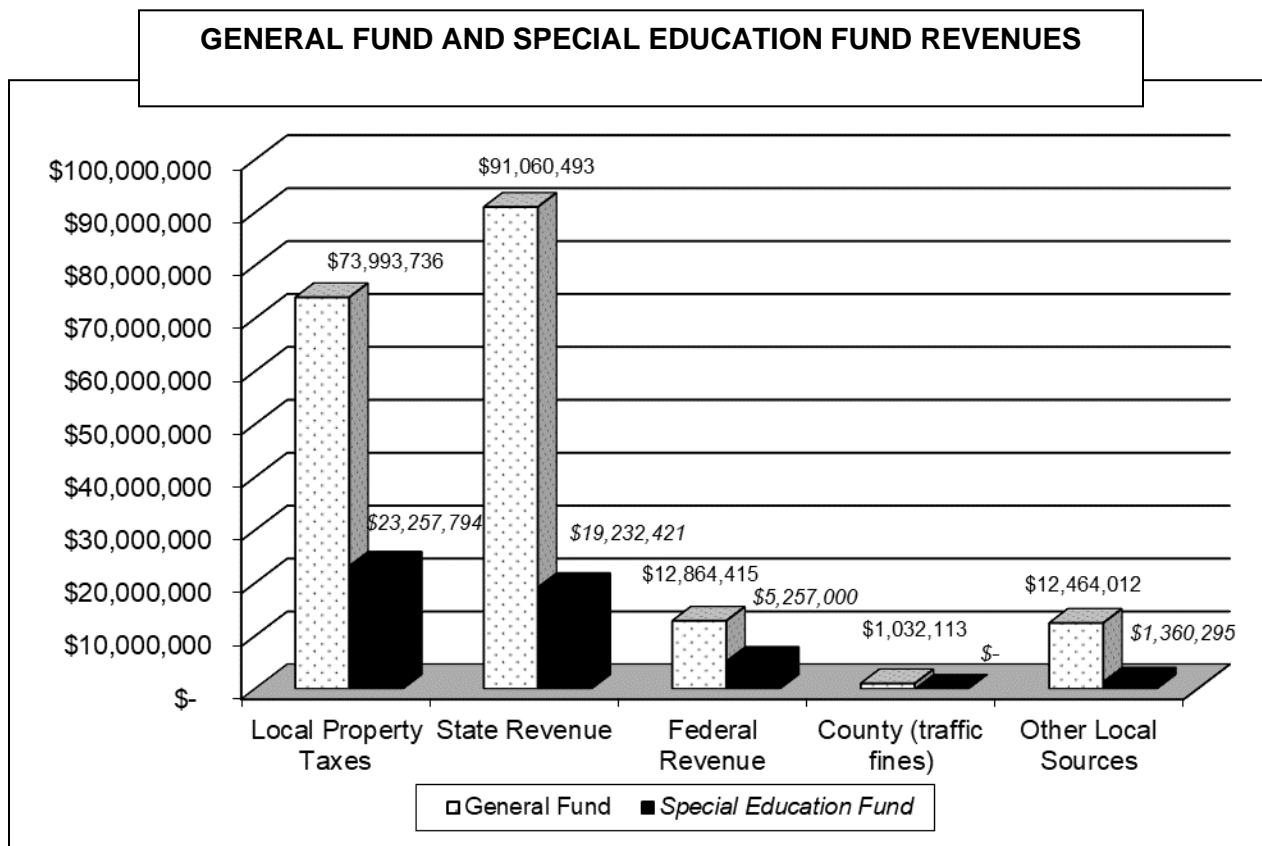
\*Direct Report to Superintendent

# SUMMARY OF ALL FUNDS

## Tax-Supported Funds – General and Special Education

General and Special Education Funds—Local tax revenue for the General Fund is \$73,993,736, which includes \$9,100,000 from local property tax to fund the opt out. State sources in the General Fund increased over \$2.4 million. Federal revenue reflects a slight increase in the General Fund of \$747,706. The revenues also include a one-time transfer of \$5.1 million from the Capital Outlay Fund and an on-going transfer from the Post-Secondary Technical Fund of \$165,000 to offset the costs of accounts payable, payroll, and purchasing associated with Southeast Tech College.

Special Education Fund local tax revenue is expected to increase more than \$1.8 million. The Special Education Fund shows a significant decrease of \$1,254,421 in state sources for the 2021/2022 school year. Federal revenues in the Special Education Fund are projected to remain flat for FY22. 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 3.15 percent (3.15%) increase in salaries plus additional targeted increases for certain positions. The District will increase staffing in the General and Special Education Funds over 60 FTE for the 2021/2022 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	\$ 73,993,736	\$ 73,993,736	\$ -	\$ 23,257,794	\$ 32,559,334	\$ 9,038,503	\$ 138,849,367
State Revenue	91,060,493	91,060,493	-	19,232,421			110,292,914
Federal Revenue	12,864,415	-	12,864,415	5,257,000	3,974,638		22,096,053
County (traffic fines)	1,032,113	1,032,113	-	-			1,032,113
Other Local Sources	4,623,018	4,623,018	-	705,000	245,572	90,385	5,663,975
<b>Total Revenues</b>	<b>\$183,573,775</b>	<b>\$170,709,360</b>	<b>\$ 12,864,415</b>	<b>\$ 48,452,215</b>	<b>\$ 36,779,544</b>	<b>\$ 9,128,888</b>	<b>\$277,934,422</b>
Cash from Fund Balance	2,575,994	2,575,994	-	655,295		-	3,231,289
Transfers In	5,265,000	5,265,000	-	-	-	-	5,265,000
<b>Total Revenues, Transfers &amp; Cash</b>	<b>\$191,414,769</b>	<b>\$178,550,354</b>	<b>\$ 12,864,415</b>	<b>\$ 49,107,510</b>	<b>\$ 36,779,544</b>	<b>\$ 9,128,888</b>	<b>\$286,430,711</b>

### EXPENDITURES

Use	Combined General Fund	Unrestricted General Fund	Restricted General Fund	Special Education Fund	Capital Outlay Fund	Bond Redemption Fund	Proof Total
Salaries	\$124,081,969	\$117,692,569	\$ 6,389,400	\$ 31,333,239			\$155,415,208
Benefits	39,616,421	37,571,948	2,044,473	9,837,740			49,454,161
Purchased Services	20,172,552	16,009,048	4,163,504	7,006,113	334,691		27,513,356
Supplies and Materials	6,963,854	6,558,063	405,791	841,178			7,805,032
Dues and Fees	579,973	516,095	63,878	19,240	939,710		1,538,923
Capital Acquisition	-	-	-	70,000	15,834,671		15,904,671
Debt Services	-	-	-	-	12,763,914	9,128,888	21,892,802
<b>Total Expenditures</b>	<b>\$191,414,769</b>	<b>\$178,347,723</b>	<b>\$ 13,067,046</b>	<b>\$ 49,107,510</b>	<b>\$ 29,872,986</b>	<b>\$ 9,128,888</b>	<b>\$279,524,153</b>
Transfers Out	-	-	-	-	5,100,000	-	5,100,000
Reserves	-	-	-	-	-	-	-
<b>Total Expenditures and Transfers</b>	<b>\$191,414,769</b>	<b>\$178,347,723</b>	<b>\$ 13,067,046</b>	<b>\$ 49,107,510</b>	<b>\$ 34,972,986</b>	<b>\$ 9,128,888</b>	<b>\$284,624,153</b>

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



## Staff for 2021/2022

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

### General Fund Staff – Head Start through High School

Staffing	FY21	FY22	Difference
Administrative Staff	76.20	78.80	2.60
Teachers	1,369.85	1,397.46	27.61
Specialists	48.28	49.57	1.29
Employment Contract Staff	45.93	48.08	2.15
Executive Assistants	3.00	3.00	-
Clerical Staff	132.64	153.65	21.01
Education Assistants	75.74	81.01	5.27
Custodial/Maintenance Staff	219.93	221.27	1.34
Cybrarians	31.13	33.07	1.94
Counselors	57.95	65.10	7.15
Nurses	14.40	15.15	0.75
Social Workers	7.50	8.50	1.00
<b>Total</b>	<b>2,082.55</b>	<b>2,154.66</b>	<b>72.11</b>

### Special Education Staff

Staffing	FY21	FY22	Difference
Administrative Staff	7.60	7.60	-
Teachers	267.88	258.50	(9.38)
Specialists	64.78	66.64	1.86
Employment Contract Staff	44.95	46.95	2.00
Executive Assistants	1.00	1.00	-
Clerical Staff	9.38	9.38	-
Education Assistants	289.60	285.05	(4.55)
Nurses	12.35	13.35	1.00
Psychologists	11.85	11.85	-
<b>Total</b>	<b>709.39</b>	<b>700.32</b>	<b>(9.07)</b>

**Staff for 2021/2022 (continued)****Child Nutrition Staff**

Staff	FY21	FY22	Difference
Administrative Staff	1.00	2.00	1.00
Clerical	4.00	4.00	-
Custodial	11.09	11.75	0.66
Specialists	4.00	4.00	-
Child Nutrition Workers	97.06	107.07	10.01
Education Assistants	45.48	36.38	(9.10)
<b>Total Child Nutrition Staff</b>	<b>162.63</b>	<b>165.20</b>	<b>2.57</b>

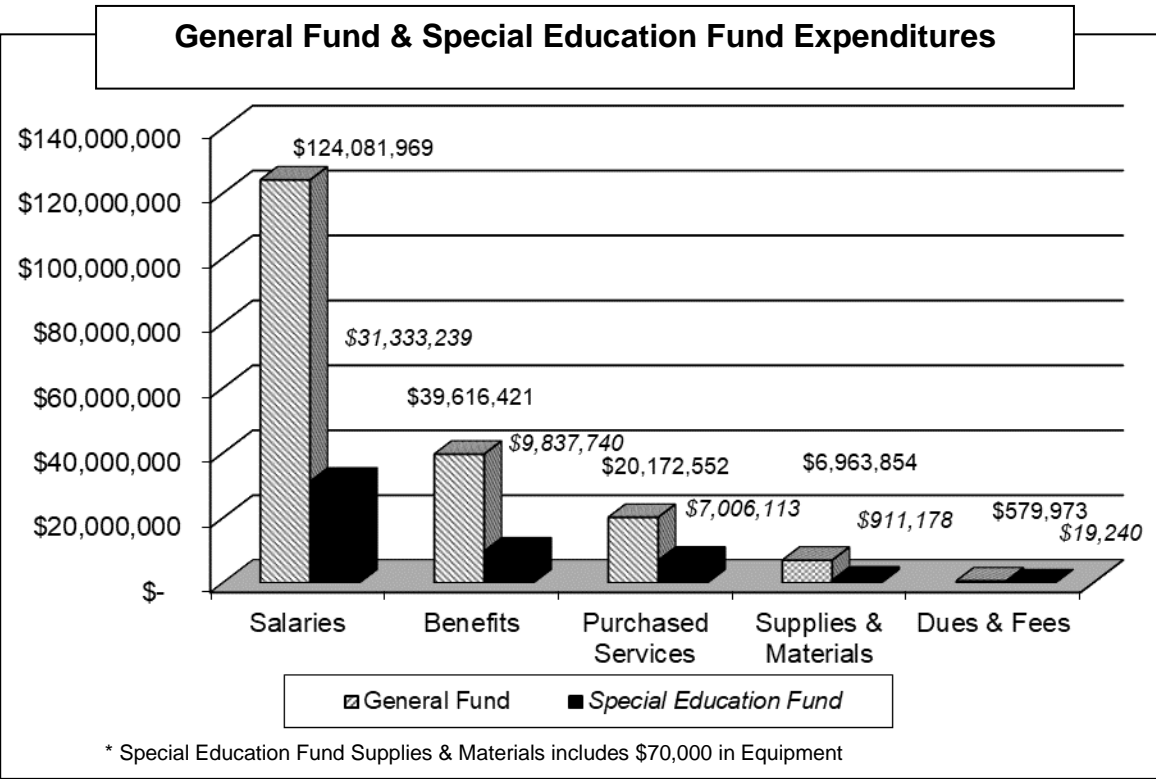
The District also employs staff funded through enterprise funds (Reprographics Fund and Community Education/Kids, Inc. Fund.) These positions are contingent upon the program earning enough revenue to support the positions.

**Enterprise Fund Staff**

Staff	FY21	FY22	Difference
Administrative Staff	1.20	1.20	-
Teachers	30.70	27.70	(3.00)
Specialists	7.95	8.10	0.15
Employment Contract Staff	22.55	26.55	4.00
Clerical Staff	2.25	2.25	-
Education Assistants	32.50	29.50	(3.00)
<b>Total Enterprise Funds Staff</b>	<b>97.15</b>	<b>95.30</b>	<b>(1.85)</b>

## Expenditures – Tax Supported Funds

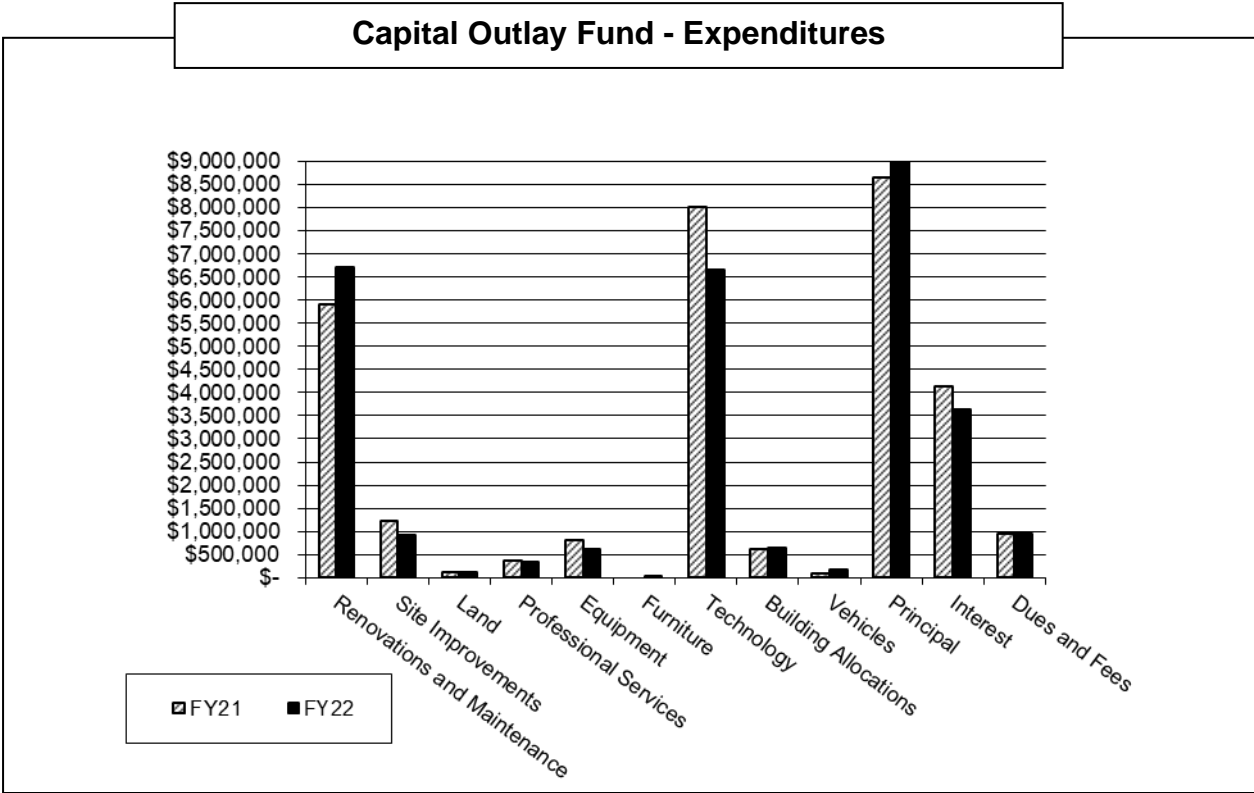
Total expenditures for 2021/2022 in the General and Special Education Funds are \$223,028,977. Salaries and Benefits comprise 84.82 percent of the expenditures of the 2021/2022 General and Special Education budgets. Benefits are 33.4 percent of salaries. Purchased Services increased by just over \$500,000 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 FY22.



## 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 FY22 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 FY22 expenditures within the Capital Outlay Fund.



Included in the Capital Outlay Fund Budget is a \$5,100,000 transfer to the General Fund for FY22.

## **Tax-Supported Funds – Capital Projects Funds**

The Capital Projects funds are subdivisions of the Capital Outlay Fund. During FY22, the District will operate three Capital Projects Funds.

### **Capital Projects Fund – CIP Projects**

The projects included in the ongoing Capital Improvement Projects are:

- Lincoln High School, Washington High School, and Roosevelt High School – Expand multipurpose gym storage, expand training room and fitness areas, and provide exterior restrooms.
- Cleveland Elementary School – Finish construction on the new gym and associated rooms, convert old gym into multipurpose room, renovate early childhood classrooms and expand the playground.
- Hayward Elementary School – Construct storage for gym, multipurpose room, and locker rooms.
- Jane Addams Elementary School – Construct new parking lot on old playground area, obtain property east of school and build new playground, relocate dumpster area, and construct new music and band classrooms.
- J.F. Kennedy Elementary School – Construct a new gym, convert old gym into multipurpose room, convert old multipurpose room into music room, and add a new parking lot and drop off area.
- Central Services Center – Begin plans for expanding vehicle garages and renovations to early childhood screening area.
- Instructional Planning Center – Renovate lobby for security and conference room.

### **Capital Projects Fund – Thomas Jefferson High School**

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

### **Capital Projects Fund – Ben Reifel Middle School**

The FY22 costs for completing the new Ben Reifel Middle School are shown in this Capital Projects Fund.

### **Capital Projects Fund – New Elementary School**

The FY22 costs for beginning the planning of a new elementary school are included 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 2021/22 school year. This is the second time in ten years that no increase is needed to comply with federal mandates. For FY22 the District will continue to offer meals at no cost to students due to the COVID-19 pandemic.

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	-	-	-	45,364	-	-	45,364
Federal Revenue	-	-	-	8,184,221	-	-	8,184,221
Other Local Sources	-	-	-	4,977,256	-	42,316,084	47,293,340
Tuition and Fees	822,374	6,416,064	-	-	-	-	7,238,438
<b>Total Revenue</b>	<b>\$ 822,374</b>	<b>\$ 6,416,064</b>	<b>\$ -</b>	<b>\$ 13,206,841</b>	<b>\$ -</b>	<b>\$ 42,316,084</b>	<b>\$ 62,761,363</b>
Cash from Fund Balance	-	-	753	-	11,723,934	98,671	11,823,358
Transfers In	-	-	-	-	-	-	-
<b>Total Revenue, Transfers &amp; Cash</b>	<b>\$ 822,374</b>	<b>\$ 6,416,064</b>	<b>\$ 753</b>	<b>\$ 13,206,841</b>	<b>\$ 11,723,934</b>	<b>\$ 42,414,755</b>	<b>\$ 74,584,721</b>

### EXPENDITURES

Expenditure	Reprographics Fund	Community Education Fund	House Construction Fund	Food Service Fund	Capital Projects Funds	Insurance Trust Fund	Proof Total
Salaries	\$ 127,224	\$ 4,739,530	\$ -	\$ 4,807,207	\$ -	\$ -	\$ 9,673,961
Benefits	26,254	997,225	-	1,625,395	-	-	2,648,874
Purchased Services	595,932	595,726	753	571,264	1,308,587	-	3,072,262
Supplies and Materials	61,000	309,545	-	5,717,571	-	-	6,088,116
Dues and Fees	-	48,850	-	65,200	-	42,414,755	42,528,805
Capital Acquisition	-	-	-	-	10,415,347	-	10,415,347
<b>Total Expenditures</b>	<b>\$ 810,410</b>	<b>\$ 6,690,876</b>	<b>\$ 753</b>	<b>\$ 12,786,637</b>	<b>\$ 11,723,934</b>	<b>\$ 42,414,755</b>	<b>\$ 133,528,420</b>
Non-Cash Depreciation Expense	-	11,300	-	420,204	-	-	431,504
Cash for Equipment	-	-	-	-	-	-	-
<b>Total Expenditures &amp; Depreciation</b>	<b>\$ 810,410</b>	<b>\$ 6,702,176</b>	<b>\$ 753</b>	<b>\$ 13,206,841</b>	<b>\$ 11,723,934</b>	<b>\$ 42,414,755</b>	<b>\$ 74,858,869</b>

<b>Revenues Over Expenditures</b>	<b>\$ 11,964</b>	<b>\$ (286,112)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (274,148)</b>
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## **REVENUE COMPARISONS**

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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.



