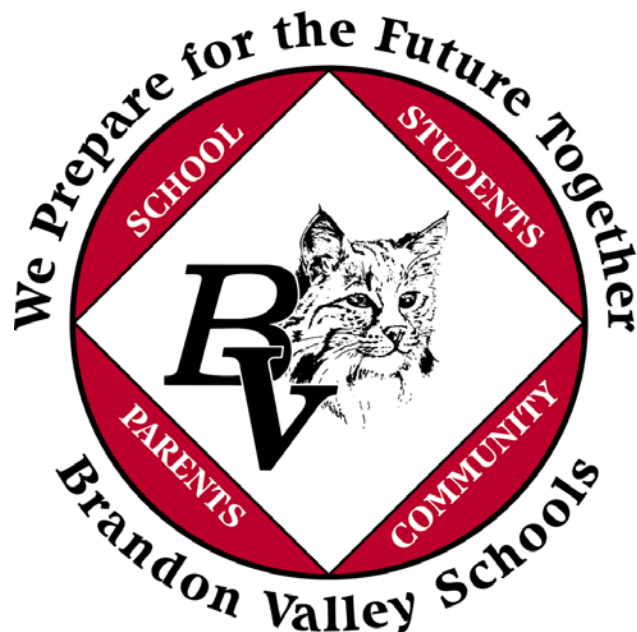


2008-09 Budget Presentation

FUND	REVENUES	EXPENDITURES	SURPLUS/ (DEFICIT)
General	16,979,000	16,979,000	0
Capital Outlay	3,260,000	2,835,000	425,000
Special Education	2,924,000	2,825,000	99,000
Pension	330,000	298,000	32,000
Bond Redemption	2,007,000	2,007,000	0
Child Nutrition	1,618,000	1,618,000	0



2008-09 Highlights



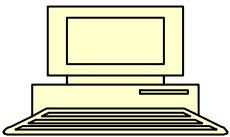
Per Student Allocation Increase:
\$136/Student (3.0%)
\$4,665/Student for 2008-09



Enrollment increase in 2007-08:
110 students to 3,030
(Funding basis for 2008-09)



Continue the process to “replenish”
Capital Outlay Fund balance
(Projected to be \$900,000 @ 6/30/09)



\$430,000 of Technology Hardware
Purchases



\$700,000 of Building and Grounds
Improvements



\$400,000 planned for the purchase of
additional land for school site

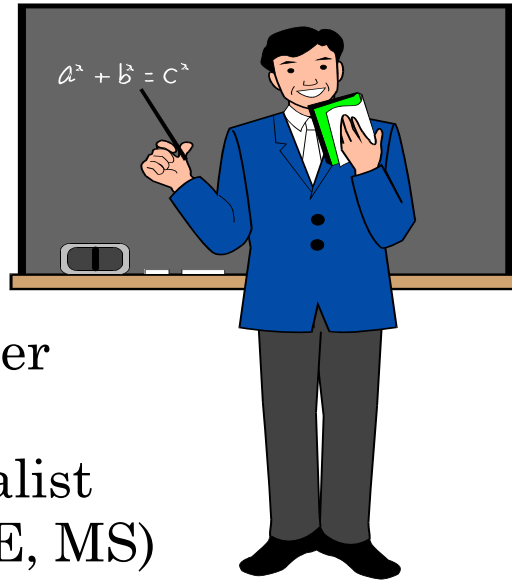
2008-09 Highlights



5.00% Salary Increase for All Staff

New/Additional Staff Approvals:

- 1.0 FTE BE Teacher
- 1.0 FTE Speech Language Clinician
- 1.0 FTE MS Reading Teacher
- .5 FTE BE Jr. Kindergarten Teacher
- .5 FTE BE Jr. Kindergarten E.A.
- 1.0 FTE Elementary Reading Specialist
- 3.0 FTE Special Ed E.A.s (VSE, RBE, MS)
- .5 FTE Special Ed Early Childhood Coordinator



NO FRILLS

This budget covers substantial cost increases in non-classroom areas:



Utilities	\$100,000
Bus Fuel	\$50,000
Supplies/Materials	\$120,000



2008-09 Highlights



Challenges

General Fund Budget Deficit

This proposed budget reflects a \$200,000 general fund deficit...however this amount includes a one-time textbook adoption expenditure of \$375,000.

The absence of this textbook adoption expenditure in the subsequent 2009-10 budget results in a \$175,000 beginning surplus...funding operational costs of new buildings.

Bank Franchise Tax

There is uncertainty regarding the amount of Bank Franchise Tax revenue.

2008-09 Highlights



Challenges

Enrollment Projections

The 5-year plan projected student growth of 100. This budget has been revised downward to reflect a 60-student increase. Actual growth as of today is approximately at 20.

Since funding is based on enrollment from the previous school year, this does not create a problem for the 2008-09 budget, but becomes a concern for 2009-10.

This potential enrollment “blip” is a major reason for carrying fund balance, providing a safety net for *temporary* budget issues.

2008-09 General Fund Budget

Instructional Budget

\$9,887,300 (58.2%)

Support Services Budget

\$6,447,500 (38.0%)

Community Education

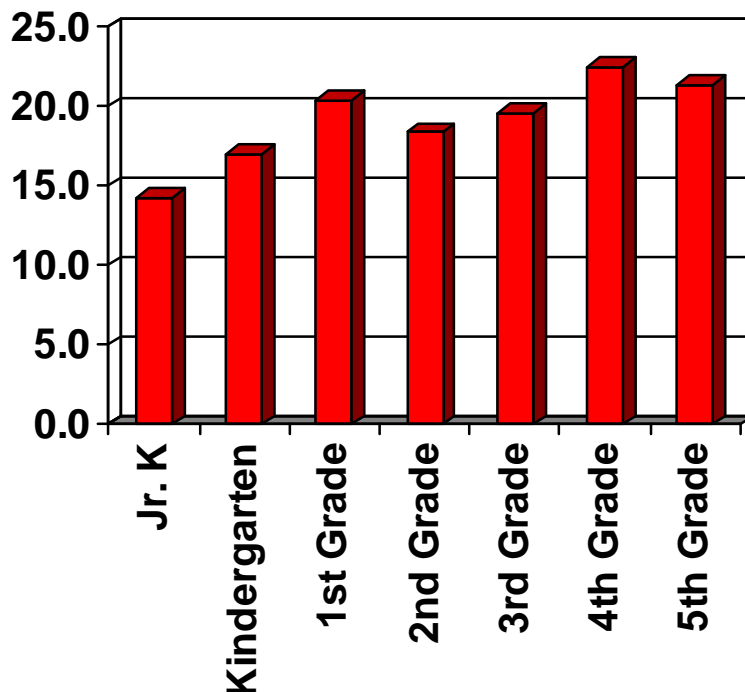
\$70,100 (0.4%)

Activities

\$574,100 (3.4%)

2008-09 Elementary Class Sizes

		AVE.
	SECTIONS	CLASS SIZE
Jr. Kindergarten	3	14.3
Kindergarten	13	17.0
1st Grade	11	20.4
2nd Grade	11	18.4
3rd Grade	12	19.6
4th Grade	11	22.5
5th Grade	10	21.4

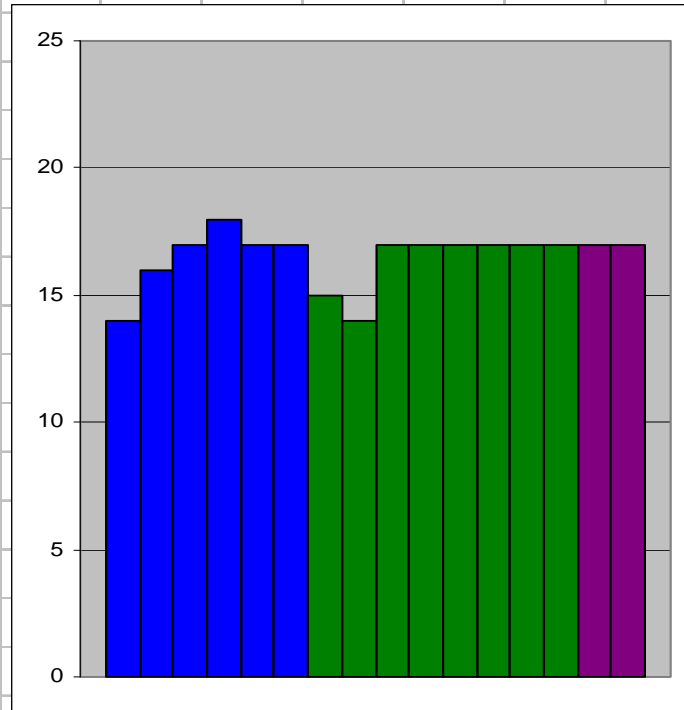


2008-09

Elementary Class Sizes

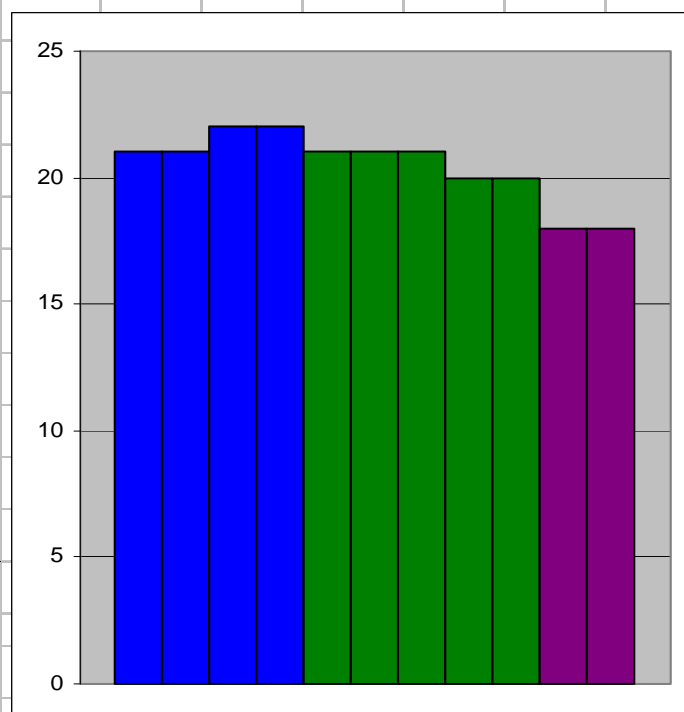
KINDERGARTEN

J. Hunsaid (Jr.-K PM)-RBE	14
J. Hunsaid (AM)-RBE	16
M. Boscaljon (AM)-RBE	17
M. Boscaljon (PM)-RBE	18
C. Van Den Oever (AM)-RBE	17
C. Van Den Oever (PM)-RBE	17
T. Huska (Jr.-K AM)-BE	15
T. Huska (Jr.-K PM)-BE	14
T. Feenstra (AM)-BE	17
T. Feenstra (PM)-BE	17
J. Nuebel (AM)-BE	17
J. Nuebel (PM)-BE	17
B. Schaffer (AM)-BE	17
B. Schaffer (PM)-BE	17
A. Ernste (All Day)-VSE	17
M. Rist (All Day)-VSE	17
TOTAL	264



FIRST GRADE

S. Carolan-RBE	21
K. Hofkamp-RBE	21
P. Andela-RBE	22
T. Metzger-RBE	22
L. Aanenson-BE	21
A. Bobzien-BE	21
J. Lens-BE	21
N. Martin-BE	20
J. Van Dyke-BE	20
M. Livingstone-VSE	18
M. VanderHaar-VSE	18
TOTAL	225

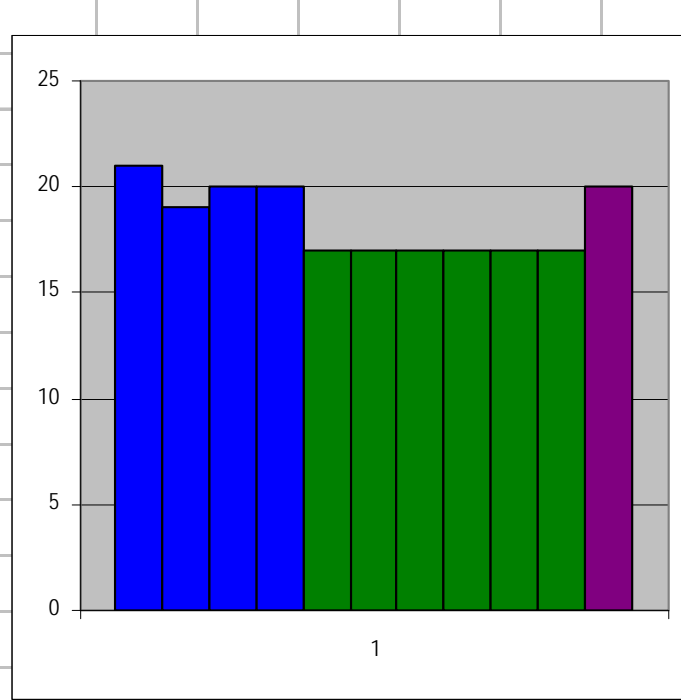


2008-09

Elementary Class Sizes

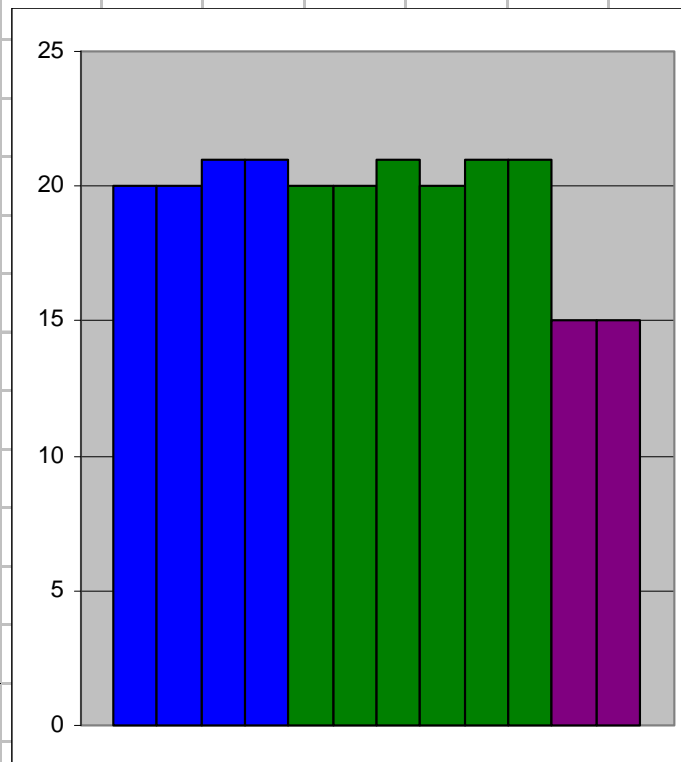
SECOND GRADE

L. Adams-RBE	21
M. Petree-RBE	19
B. Taylor-RBE	20
S. Westcott-RBE	20
J. Austin-BE	17
A. Beesley-BE	17
T. Hohn-BE	17
K. Kueter-BE	17
C. Roos-BE	17
S. Sunne-BE	17
W. Logan-VSE	20
TOTAL	202



THIRD GRADE

L. Beesley-RBE	20
D. Jones-RBE	20
A. Pudwill-RBE	21
C. McGuire-RBE	21
A. Johnson-BE	20
B. Kramer-BE	20
J. Peters-BE	21
P. Reiter-BE	20
N. Stroh-BE	21
T. Scholten-BE	21
R. Korbal-VSE	15
R. Pittenger-VSE	15
TOTAL	235

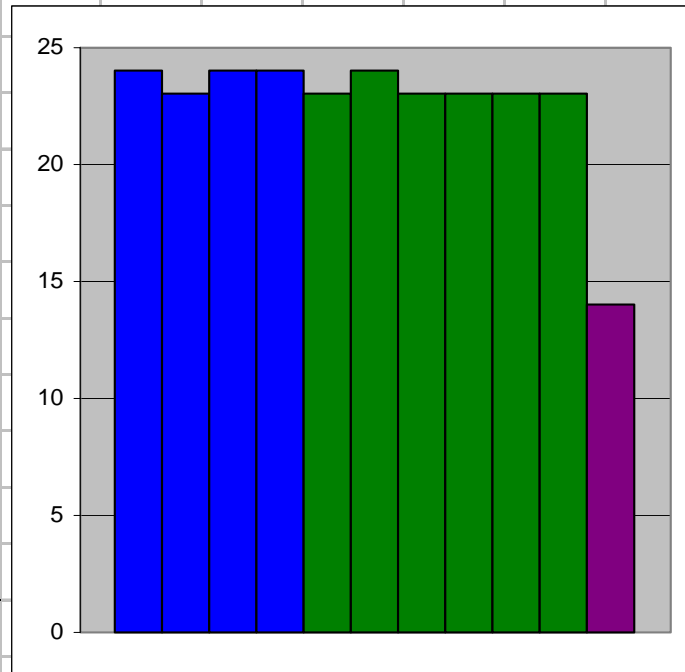


2008-09

Elementary Class Sizes

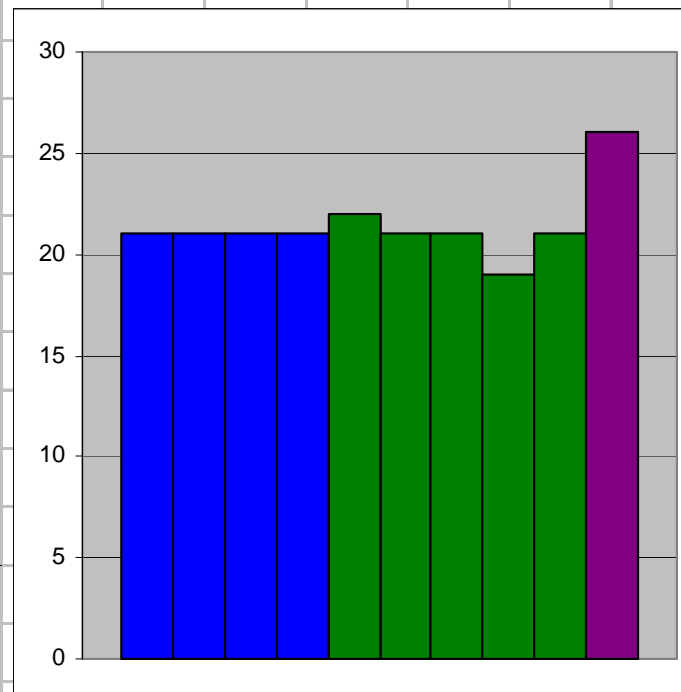
FOURTH GRADE

S. Dekker-RBE	24
B. Freking-RBE	23
J. Poppenga-RBE	24
T. Sylliaasen-RBE	24
M. Mueller-BE	23
P. Eitreim-BE	24
S. Giles-BE	23
A. Matzke-BE	23
D. Woodle-BE	23
New Teacher-BE	23
V. Jelsma-VSE	14
TOTAL	248



FIFTH GRADE

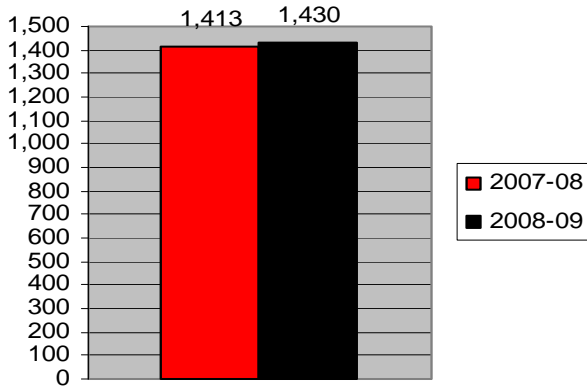
D. Gilbertz-RBE	21
S. Carroll-RBE	21
L. Osheim-RBE	21
K. Scholten-RBE	21
C. Covey-BE	22
J. Gladis-BE	21
M. Lubinus-BE	21
J. Mashlan-BE	19
J. Mulhair-BE	21
J. Strand-VSE	26
TOTAL	214



2008-09

Enrollment Projections

ELEMENTARIES



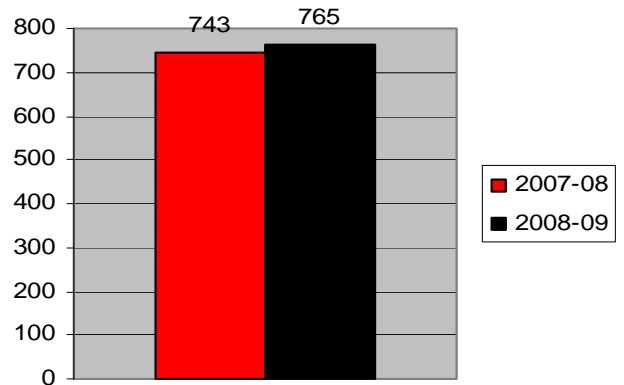
ELEMENTARIES

Year	ADM
2007-08	1,413
2008-09	1,430

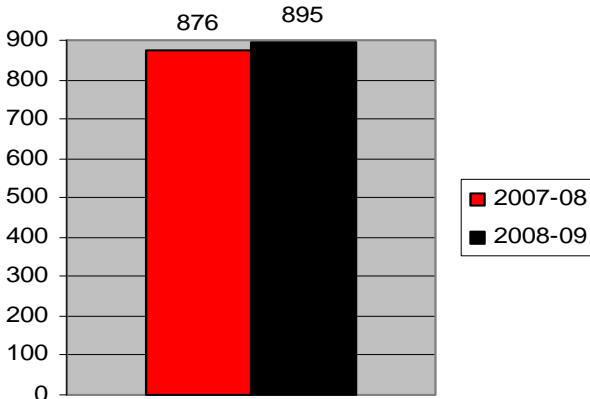
MIDDLE SCHOOL

Year	ADM
2007-08	743
2008-09	765

MIDDLE SCHOOL



HIGH SCHOOL

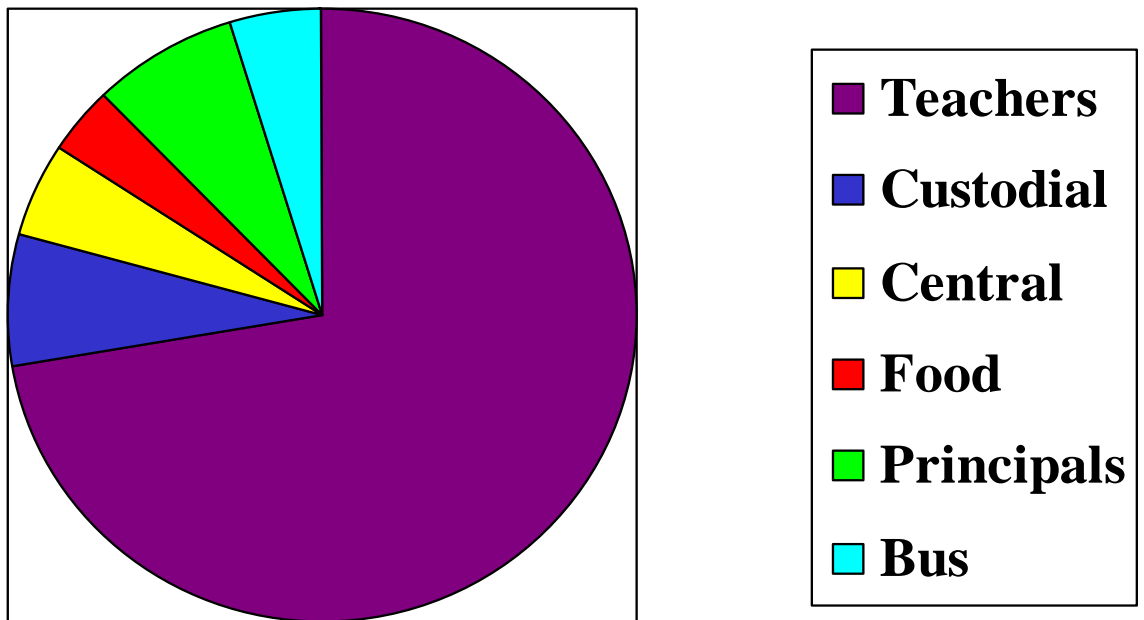


HIGH SCHOOL

Year	ADM
2007-08	876
2008-09	895

Salaries 2008-09

- 72.1% paid to Teachers & Education Assistants
- 7.0% paid to Custodial & Maintenance
- 5.1% paid to BOE, Central Administration, Technology, Community Ed/Theater
- 3.6% paid to Food Service
- 7.4% paid to Principals & Clerical Staff
- 4.8% paid to Bus Drivers



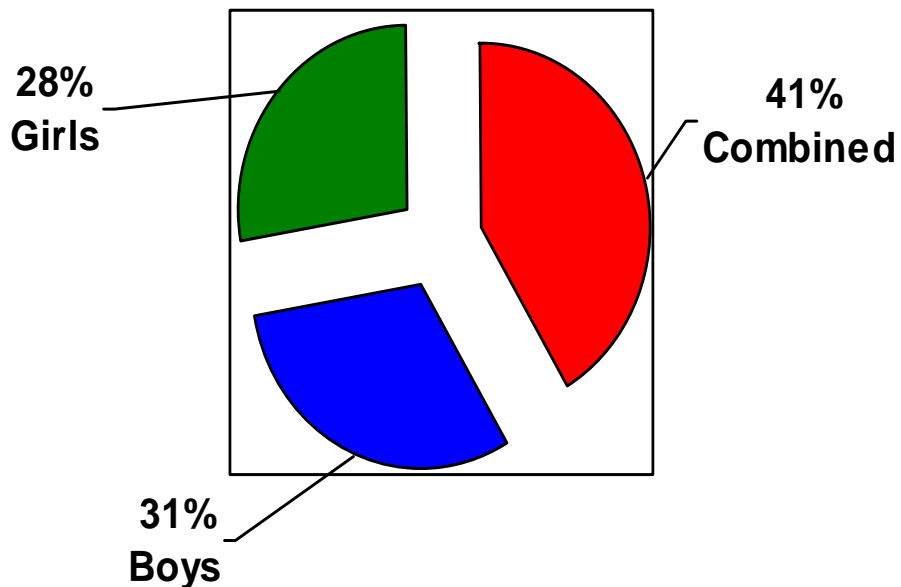
2008-09 General Fund Expenditures

	2008-09	2007-08	Difference	%
Instructional	9,887,300	8,935,100	952,200	10.7%
Support Services	6,447,500	6,013,100	434,400	7.2%
Community Ed	70,100	67,500	2,600	3.9%
Co-Curricular	574,100	535,300	38,800	7.2%
TOTAL	16,979,000	15,551,000	1,428,000	9.2%

Salary Increases	\$ 475,000
Benefits Increase	150,000
Additional Staff	115,000
Utilities & Bus Fuel	150,000
Purchased Services, Supplies & Materials	123,000
TCAP Expenditures	25,000
Title I Expenditures	100,000
District Textbook Adoption	375,000
Replacement/Retired Staff Savings	<u>(85,000)</u>
TOTAL INCREASE	\$1,428,000

2008-09 Co-Curricular

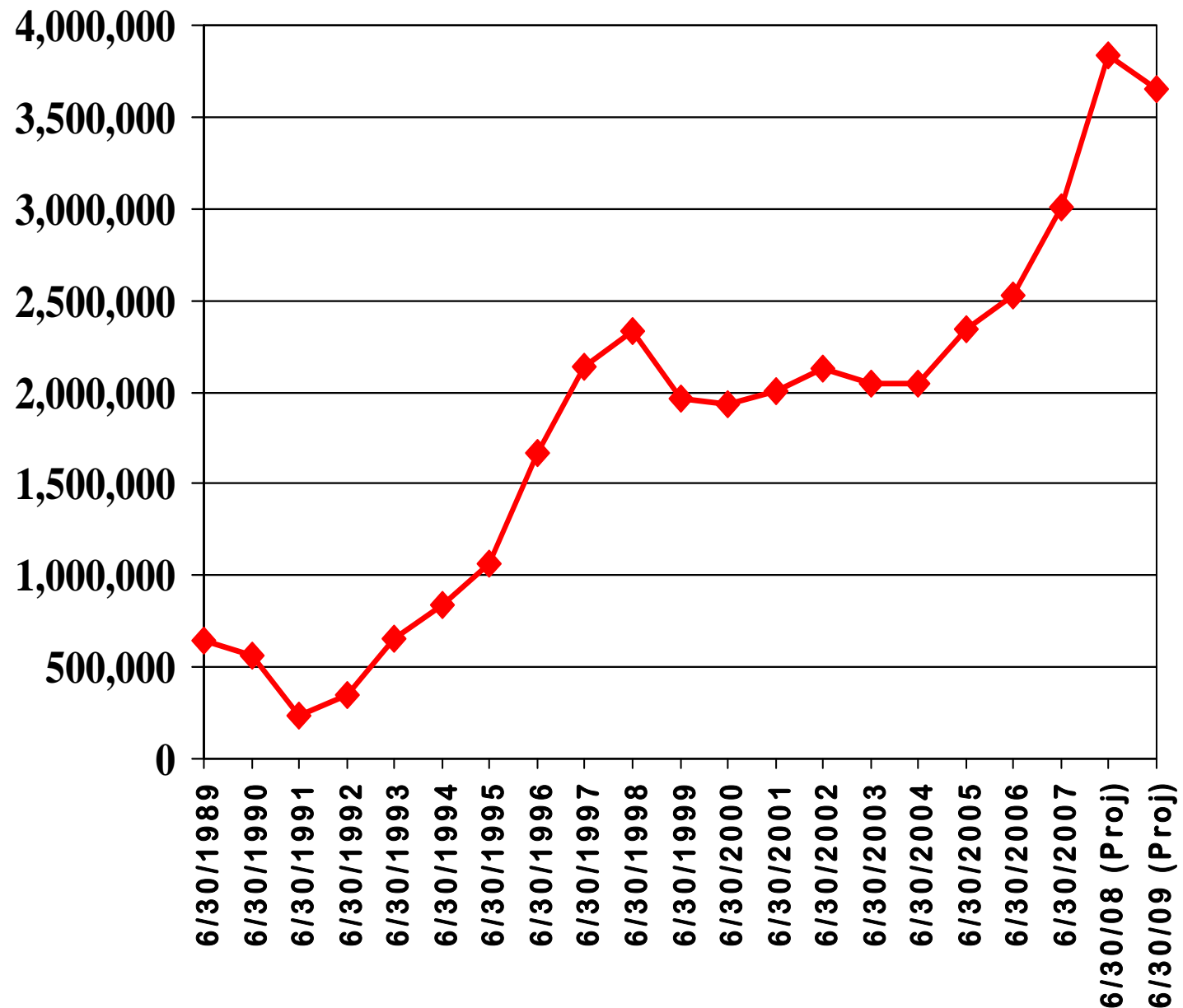
COMBINED		BOYS		GIRLS	
Activities					
Director	\$110,000	Football	\$86,200	Volleyball	\$45,800
Track	48,000	Basketball	49,200	Basketball	44,500
X-Country	12,400	Wrestling	25,000	Softball	14,900
Trainer	4,700	Tennis	8,600	Tennis	9,600
Weights	7,700	Golf	8,100	Golf	11,700
Travel	54,700			Cheer/Dance	33,000
TOTALS	\$237,500		\$177,100		\$159,500



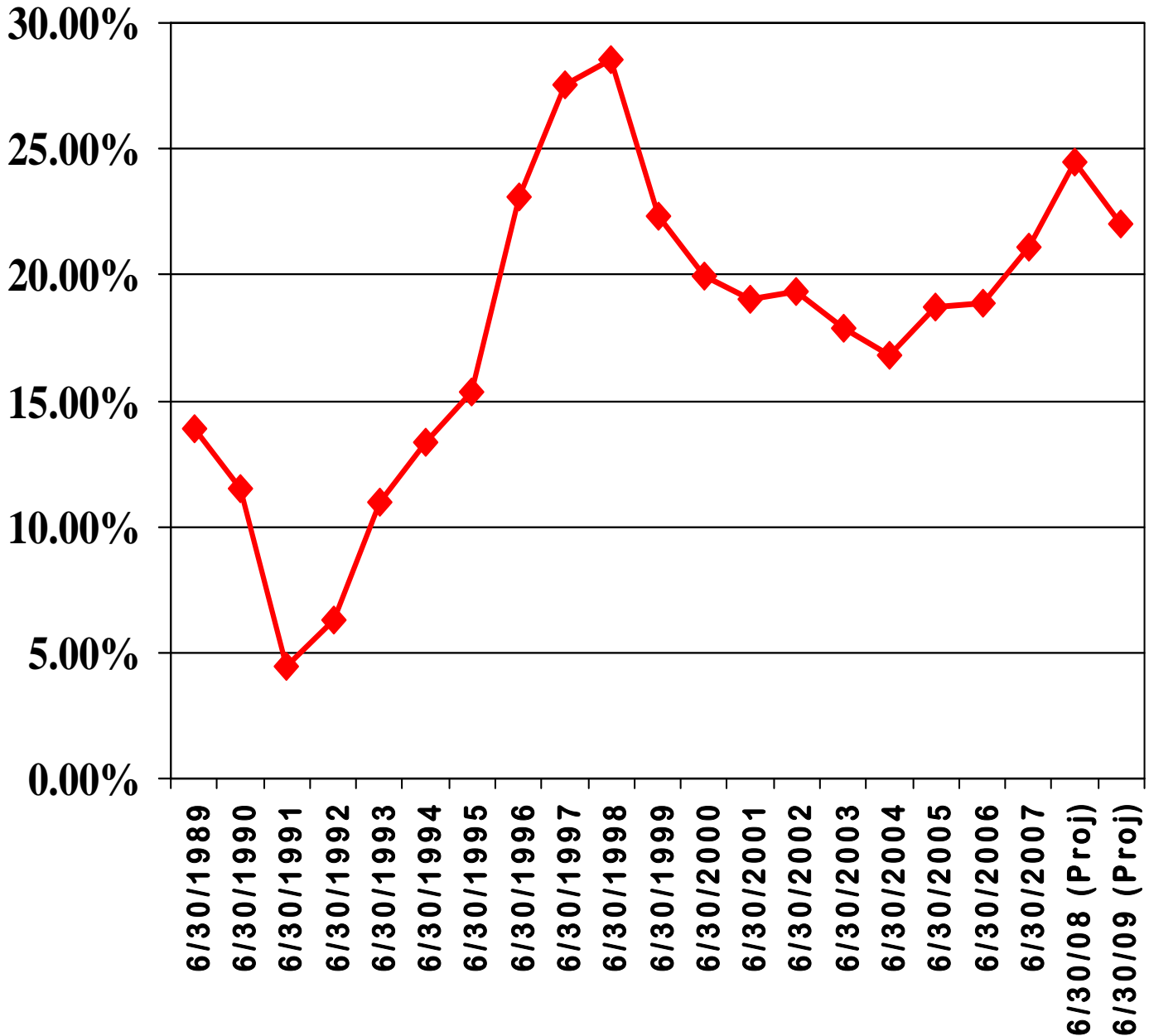
Number of Certified Employees (FTEs)

	<u># of F.T.E.'s</u>	<u>ADM</u>
1990-91	123.3	2038
1991-92	126.3	2140
1992-93	128.7	2149
1993-94	133.3	2186
1994-95	141.8	2208
1995-96	141.8	2215
1996-97	145.7	2265
1997-98	149.7	2310
1998-99	153.2	2406
1999-00	161.7	2487
2000-01	162.2	2510
2001-02	165.2	2532
2002-03	166.8	2584
2003-04	173.0	2649
2004-05	179.5	2722
2005-06	184.0	2795
2006-07	191.1	2920
2007-08	200.5	3031
2008-09	205.0	3090

2008-09 General Fund Balance Analysis



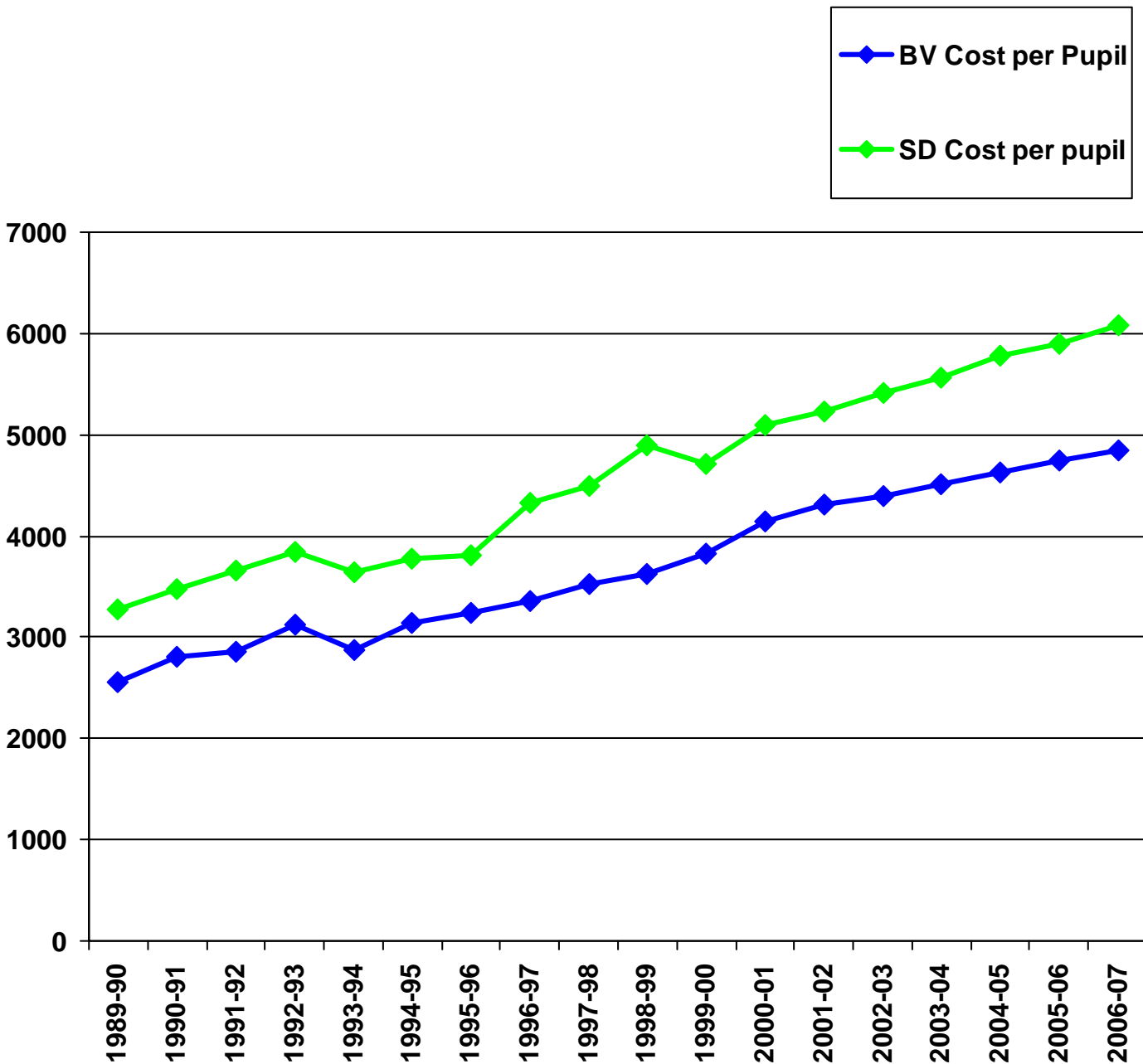
General Fund Balance as a Percent of Expenditures



General Fund Cost per Student

1993-94	\$2,875
1994-95	\$3,133 (9.0%)
1995-96	\$3,239 (3.4%)
1996-97	\$3,366 (3.9%)
1997-98	\$3,529 (4.8%)
1998-99	\$3,617 (2.5%)
1999-2000	\$3,832 (5.9%)
2000-01	\$4,137 (7.9%)
2001-02	\$4,302 (4.0%)
2002-03	\$4,400 (2.3%)
2003-04	\$4,519 (2.7%)
2004-05	\$4,635 (2.7%)
2005-06	\$4,747 (2.4%)
2006-07	\$4,843 (2.1%)
2007-08 (Projected)	\$5,100 (5.3%)
2008-09 (Projected)	\$5,450 (6.8%)

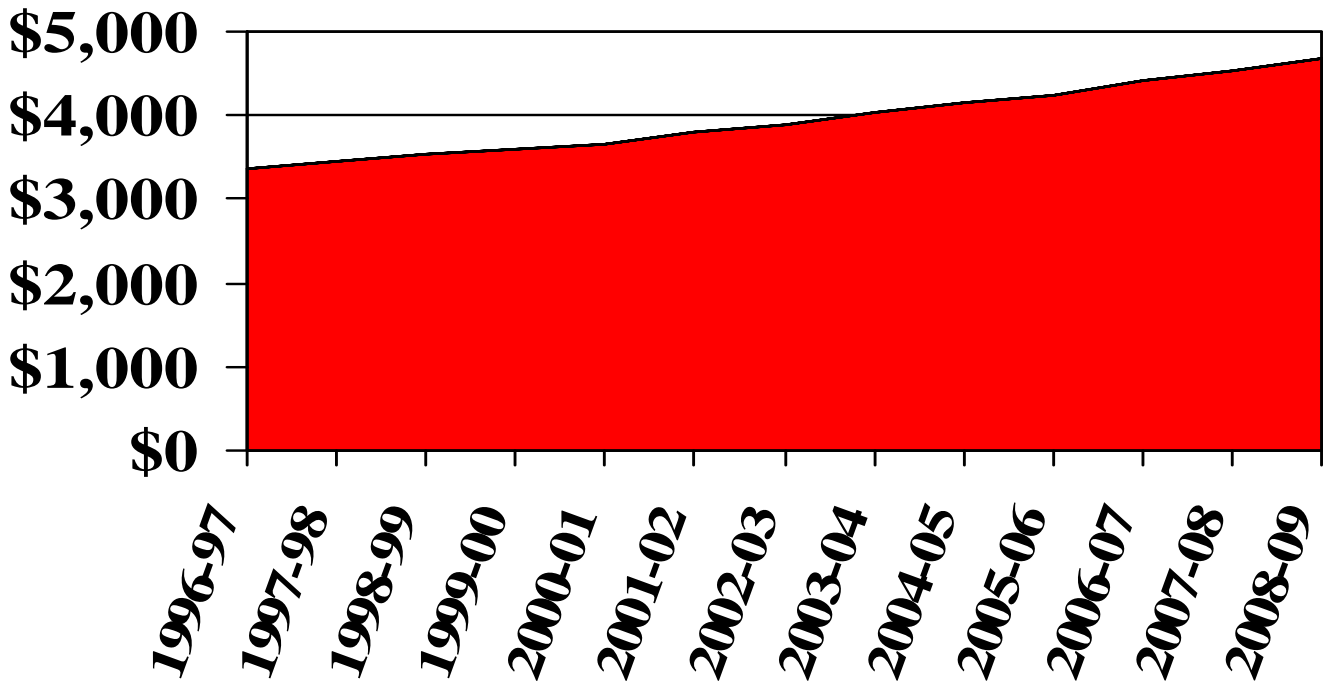
General Fund per Pupil Costs



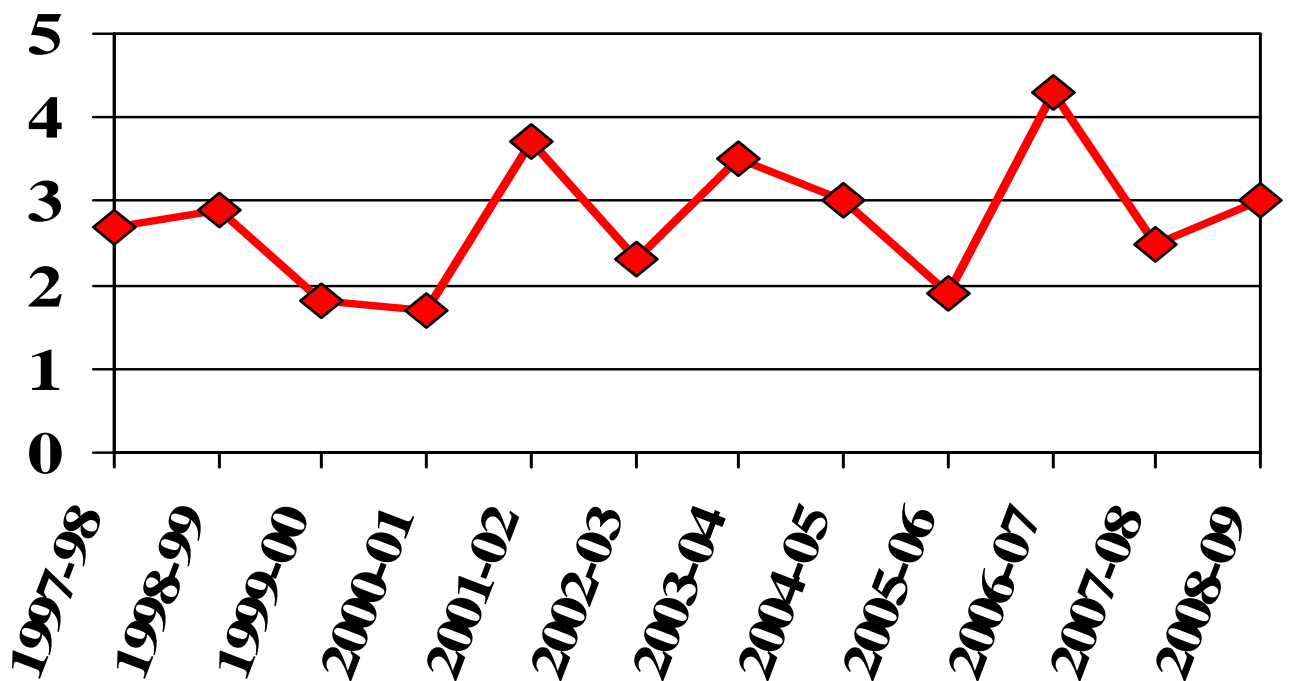
BV Rank	187/189	178/179	176/178	174/178	176/178	172/177	168/177	166/177	169/176	173/176	173/176	172/175	170/173	169/171	166/169	162/165	162/165	163/165
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Per Pupil Allocations

Dollars

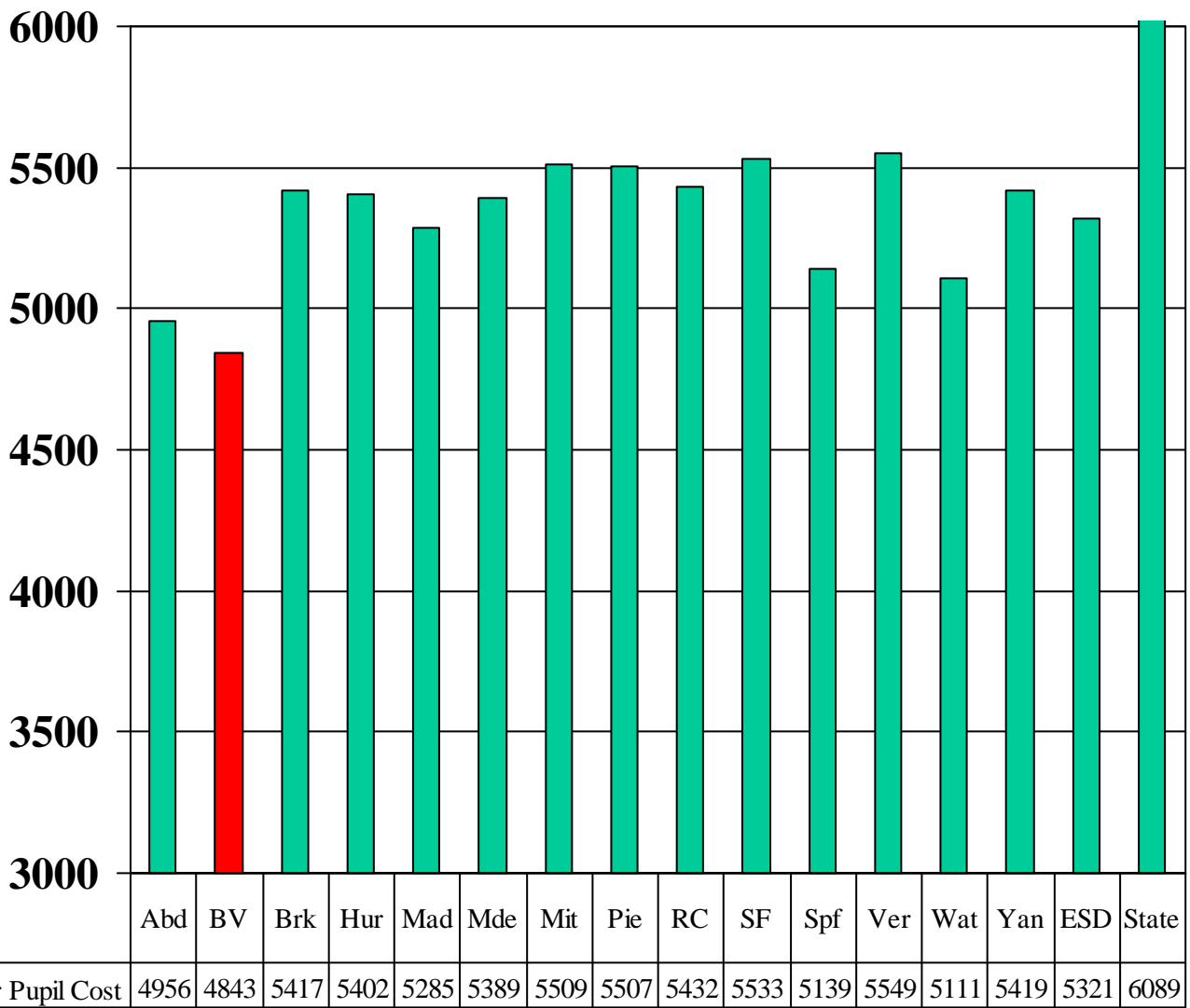


% Increase



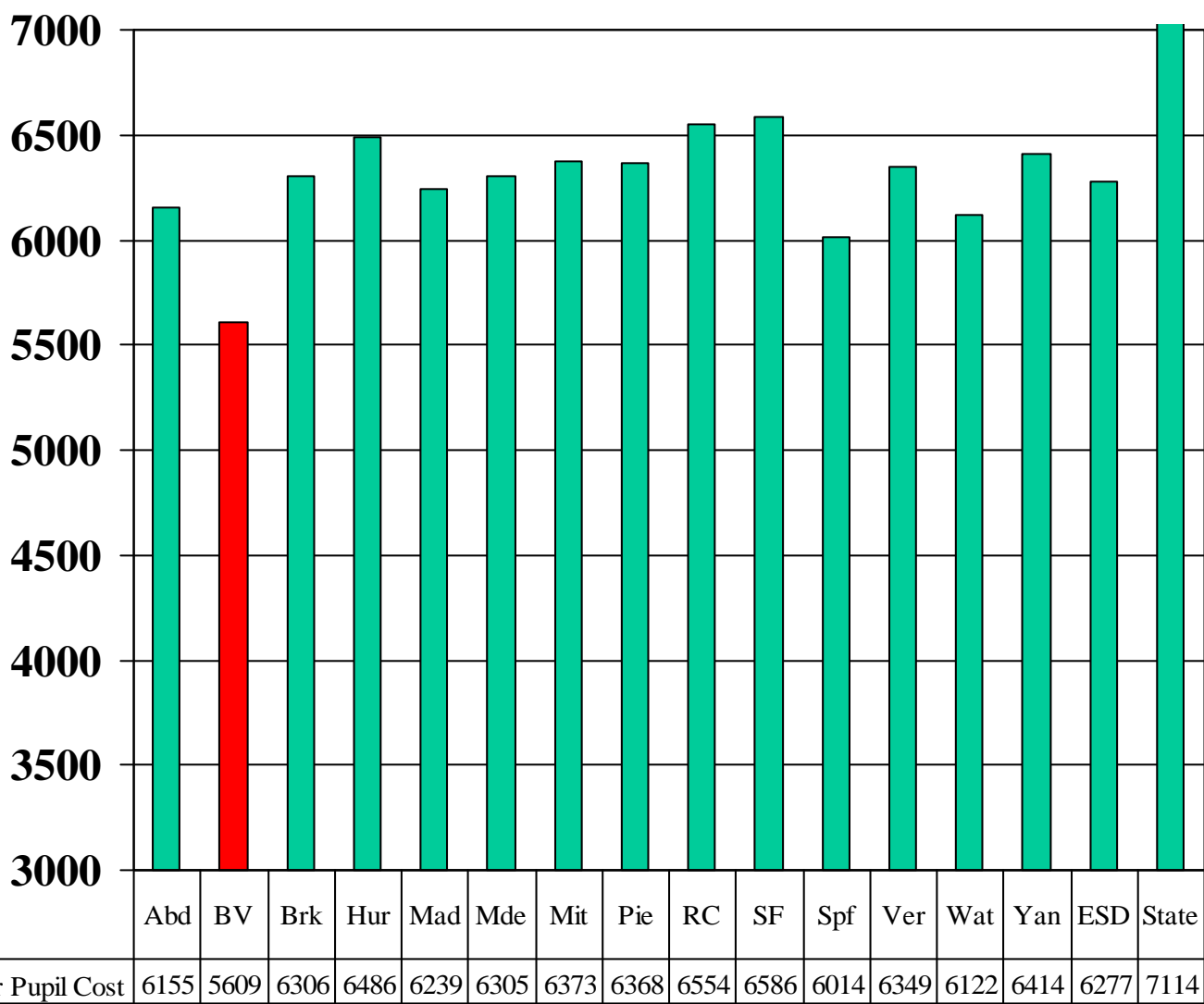
General Fund Per Pupil Cost (ESD+6)

2006-07 State Statistical Profile



General, Special Ed & Pension Funds Per Pupil Cost (ESD+6)

2006-07 State Statistical Profile

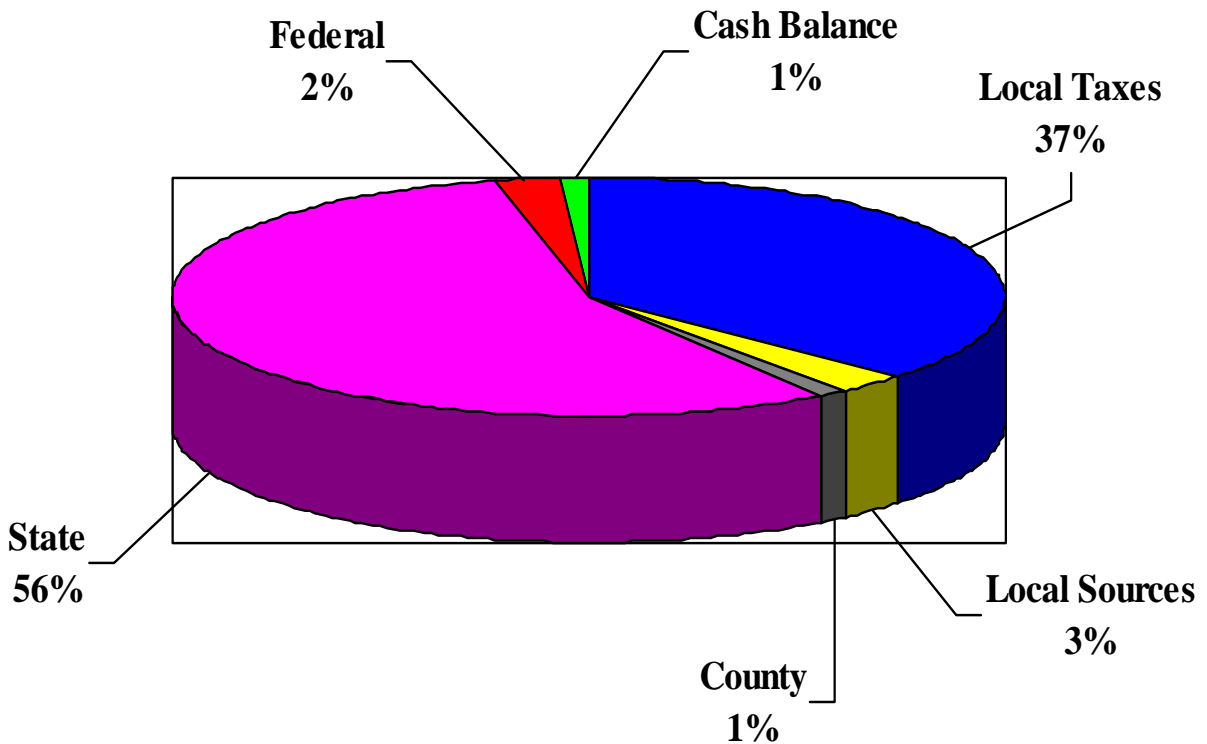


2008-09 General Fund Revenue

\$16,979,000

Where the Money Comes From

- Local Taxes \$ 6,237,000
- Local Sources \$ 450,000
- County Apportionment \$ 185,000
- State Sources \$ 9,500,000
- Federal Sources \$ 410,000
- Existing Cash Balance \$ 197,000



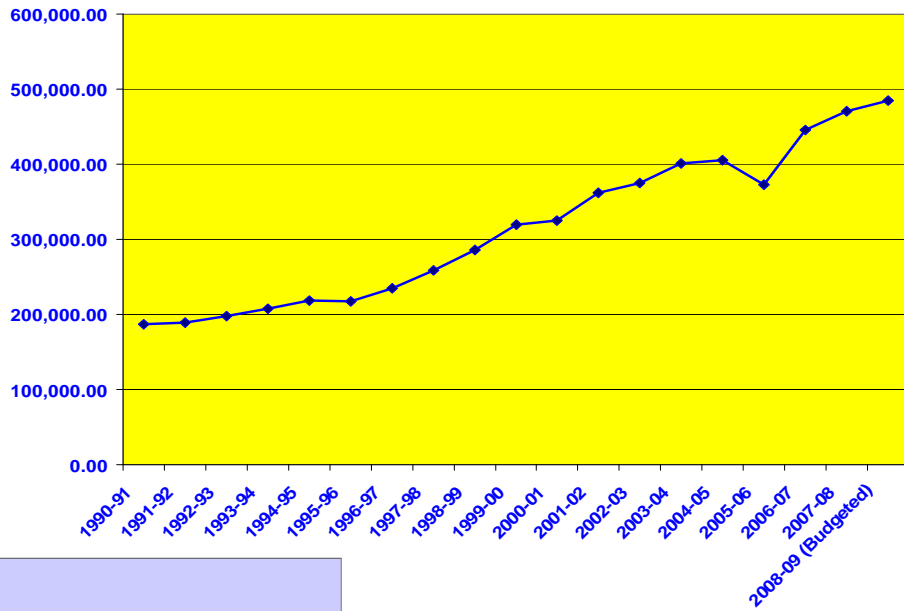
2008-09 General Fund “New” Revenue

Increase in per pupil allocation (\$136/student)	\$ 400,000
Additional Students (110 @ \$4,665/student)	510,000
Increasing Enrollment Payment	(100,000)
TCAP	25,000
Title I	110,000
Investment Income	(40,000)
Bank Franchise Tax	125,000
Existing Cash Balance	197,000
Other	<u>70,000</u>
TOTAL	\$1,297,000

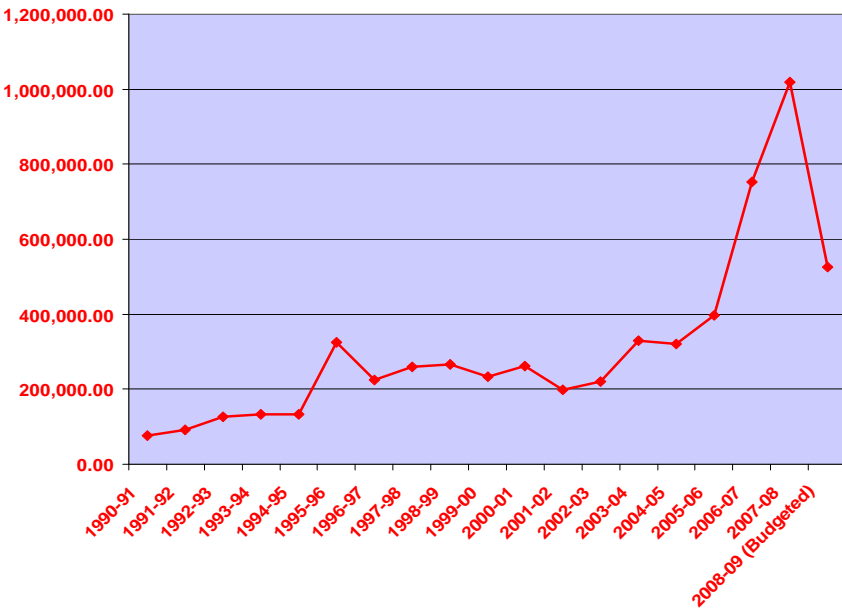


"Other Revenues" History

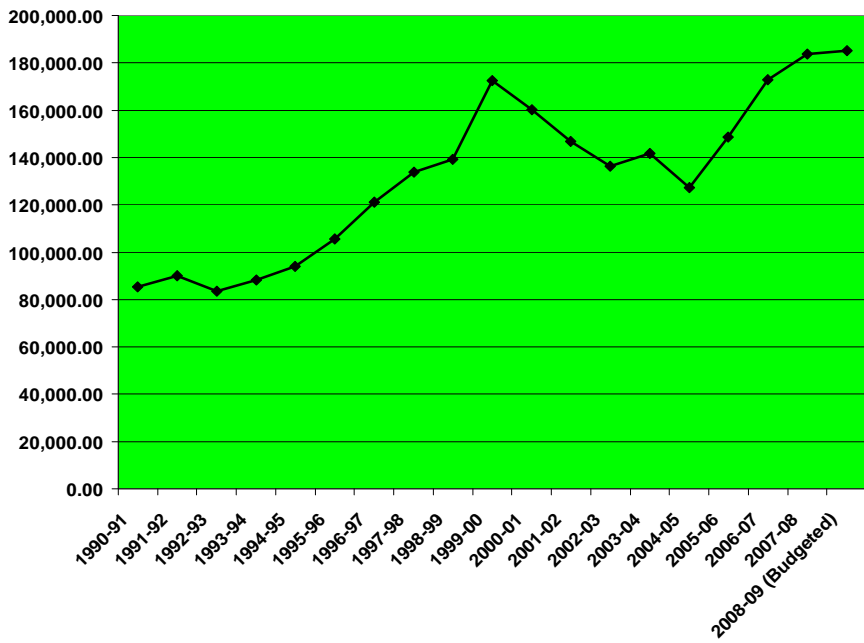
GROSS RECEIPTS



BANK FRANCHISE TAX



COUNTY APPORTIONMENT

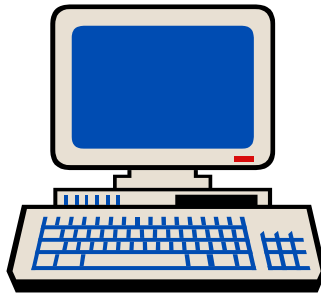


2008-09 Capital Outlay - \$2,835,000



Band/Orchestra
Equipment
(1%) \$34,300

Classroom
Furnishings
(3%) \$98,000



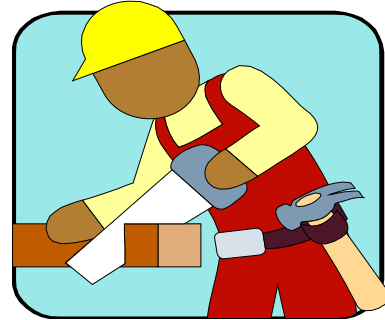
Technology
(15%) \$429,500



Land
Acquisition
(14%)
\$400,000



Facility
Improvements
(25%) \$704,000



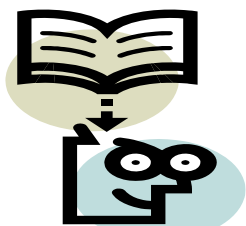
Transportation
(8%) \$231,000

Maintenance Equipment
(4%) \$112,000

Debt Payment
(23%)
\$650,000



Co-Curricular Equipment
(1%) \$36,200

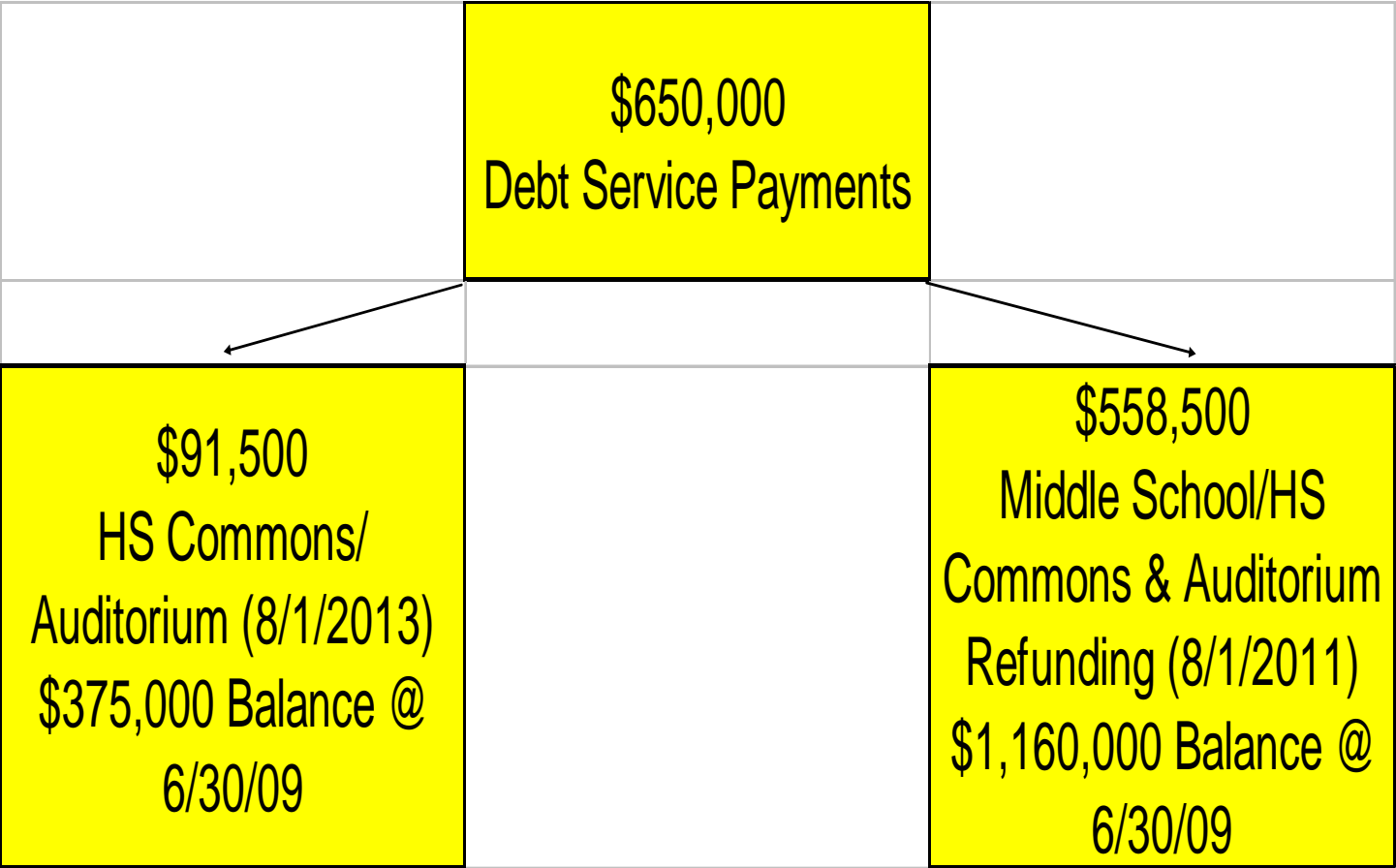


Library Books
(2%) \$65,000

Printing Services
(3%) \$75,000



2008-09 Capital Outlay Debt Service



2008-09 Special Education Budget

Instructional	\$ 2,087,500
Director	146,500
Transportation	131,000
Educational Co-op	340,000
Out of District Placements	<u>120,000</u>
	\$ 2,825,000
 2007-08 Budget	 <u>2,577,000</u>
 INCREASE	 \$ 248,000 (9.6%)

2008-09 Special Education

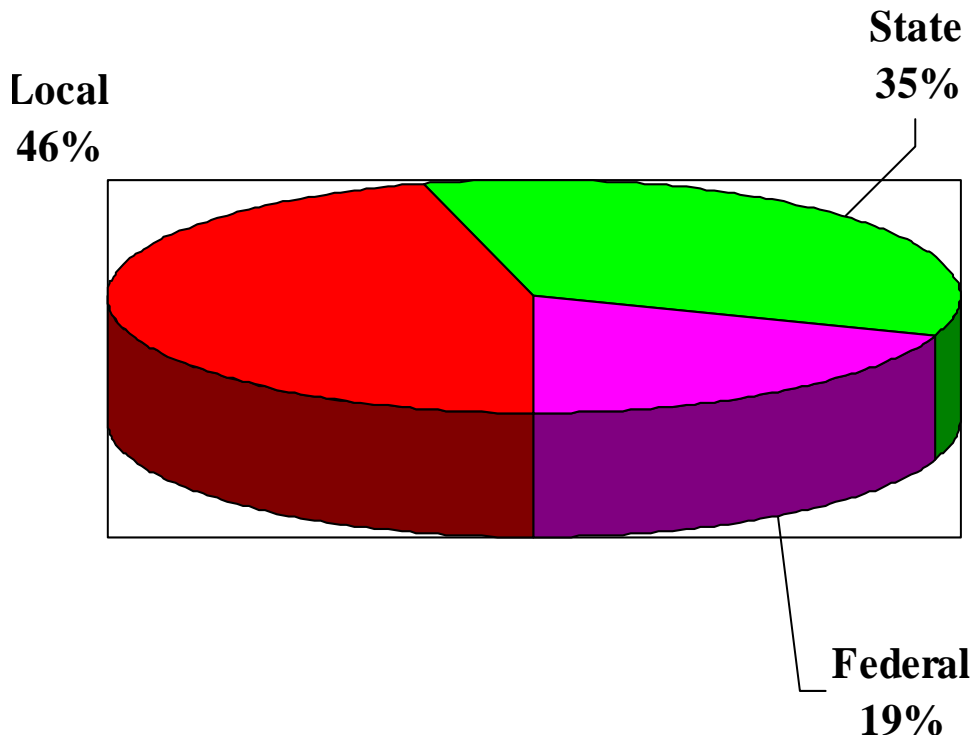
REVENUE

Local Sources **\$ 1,339,000**

State Sources **1,015,000**

Federal Sources **570,000**

TOTAL **\$2,924,000**

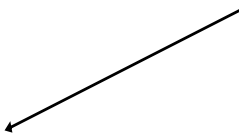

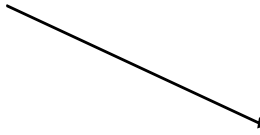


Pension Fund



- 2008-09 Budget proposes \$.30 Levy (Maximum)
- Generates approximately \$330,000/year
- Used to pay early retirement costs and SDRS costs
- 2008-09 Budget proposes expenditures of \$298,000 (\$194,000-Early Retirement; \$104,000-1% SD Retirement)

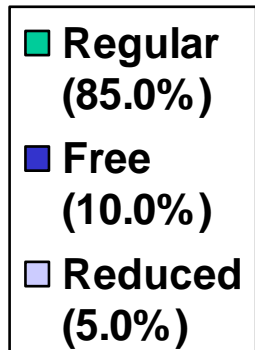
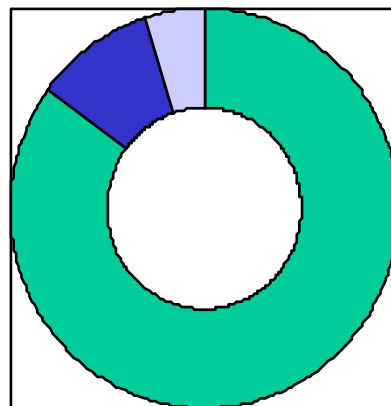
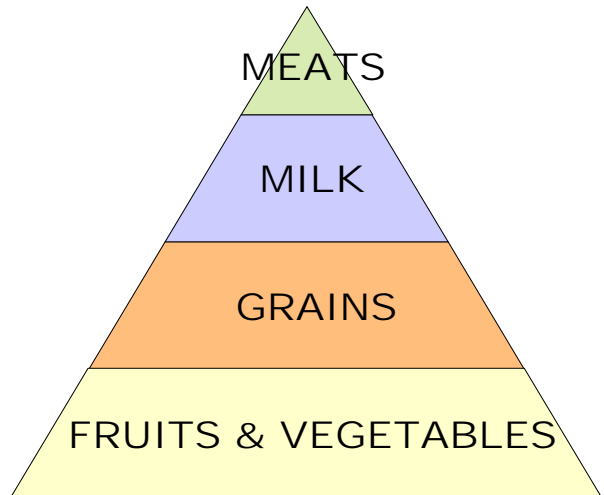
2008-09 Bond Redemption

	<p style="text-align: center;">\$2,007,000 General Obligation Bond Payments</p>	
		
<p style="text-align: center;">\$172,000 MS Construction \$375,000 Balance @ 6/30/09 (7/15/2011)</p>	<p style="text-align: center;">\$529,000 Bennis Elementary \$7,380,000 Balance @ 6/30/09 (7/1/2021)</p>	<p style="text-align: center;">\$1,306,000 Assam Elementary & HS Addition/Activities Center \$22,585,000 Balance @ 6/30/09 (12/15/2027)</p>

Brandon Valley Child Nutrition

- Averages 2,375 lunches & 250 breakfasts served daily - Approximately 400,000 lunches & 40,000 breakfasts per school year
- Budgeted revenues are \$1,598,000
- Budgeted expenditures are \$1,618,000
- Budget assumes a \$.10 (5.0%) increase in meal prices:

K-5	\$2.00
6-12	\$2.30
Adult	\$2.80



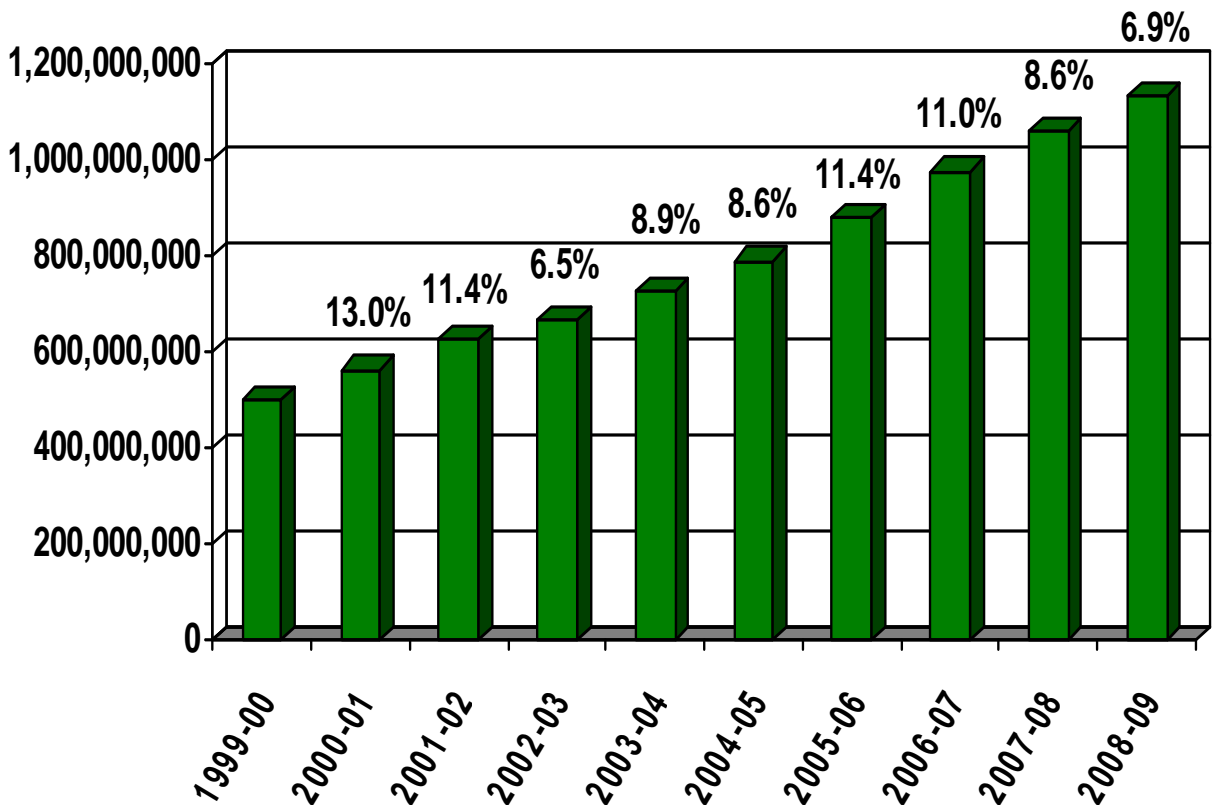
2008-09

Property Valuations

	2008-09	2007-08	Increase
AG LAND	108,838,280	108,375,933	462,347
NON-AG Z OWNER OCCUPIED	12,932,151	34,091,952	(21,159,801)
OTHER (Commercial)	723,551,388	681,135,326	42,416,062
UTILITIES	223,112,686	172,779,425	50,333,261
	66,000,000	65,218,760	781,240
TOTAL	1,134,434,505	1,061,601,396	72,833,109
		% Increase	6.9%

District Valuation

1999-00	\$498,301,691
2000-01	\$563,144,801
2001-02	\$627,309,734
2002-03	\$667,851,518
2003-04	\$727,553,636
2004-05	\$790,047,800
2005-06	\$880,306,176
2006-07	\$977,303,441
2007-08	\$1,061,601,396
2008-09	\$1,134,434,505



Mill Levies

	2008-09	2007-08	% Decrease
General Fund-Ag	2.64	2.74	3.7%
General Fund-Owner Occupied	4.14	4.30	3.7%
General Fund-Commercial	8.85	9.19	3.7%
Capital Outlay Fund	3.00	3.00	--
Special Education Fund	1.20	1.20	--
Pension Fund	0.30	0.30	--
Bond Redemption Fund	1.72	1.79	3.9%
TOTAL AG LEVY	8.86	9.03	1.8%
TOTAL OWNER OCC. LEVY	10.36	10.59	2.2%
TOTAL COMMERCIAL LEVY	15.07	15.48	2.6%

School Taxes - \$150,000 Home:
This Year - \$1,589
Next Year - \$1,554

**This assumes a 0% increase in
the valuation of the home.**