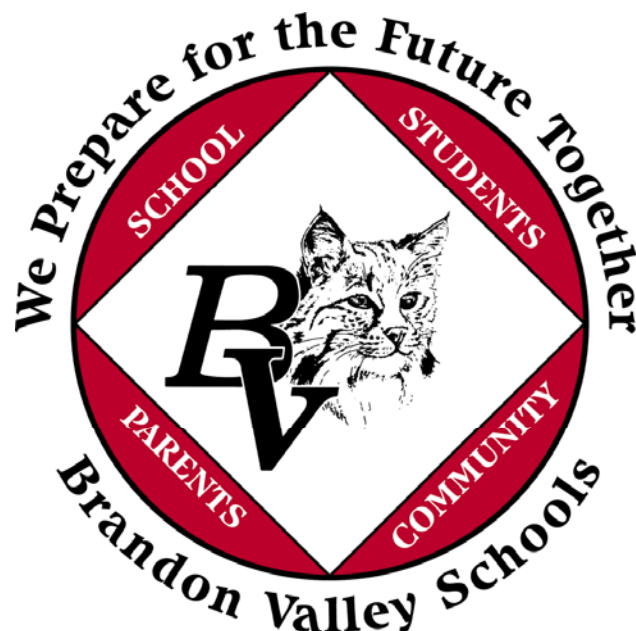


# 2009-10 Budget Presentation

<b>FUND</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>SURPLUS/ (DEFICIT)</b>
General	17,939,000	17,939,000	0
Capital Outlay	3,500,000	3,141,000	359,000
Special Education	3,595,000	3,174,000	421,000
Pension	350,000	214,000	136,000
Bond Redemption	1,948,000	1,948,000	0
Child Nutrition	1,696,000	1,706,000	(10,000)



# 2009-10 Highlights



Per Student Allocation Increase:  
\$140/Student (3.0%)  
\$4,805/Student for 2009-10



Enrollment increase in 2008-09:  
63 students to 3,095  
(Funding basis for 2009-10)



Opening of Fred Assam Elementary  
School (83,000 sq. ft.)

Opening of Classroom (13) Addition &  
Activities Center @ High School  
(75,000 sq. ft.)



Operational Costs of approximately  
\$320,000 for above facilities

# 2009-10 Highlights

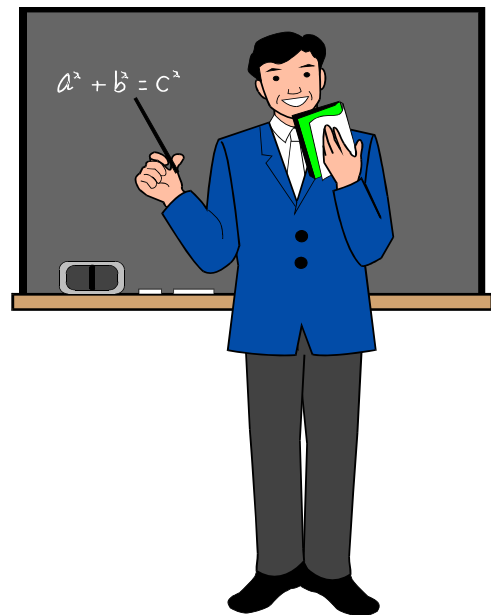


3.00% Salary Increase for All Staff

(2) Additional Instructional Days

## New/Additional Staff:

- 1.0 FTE Elementary Principal @ FAE
- 1.0 FTE Elementary Secretary @ FAE
- .5 FTE Curriculum Director
- 1.0 FTE Elementary Music
- 1.0 FTE Elementary/Middle School Guidance
- 1.0 FTE Elementary Computer/PE
- 1.0 FTE BE 5<sup>th</sup> Grade Teacher
- .5 FTE Elementary Classroom Teacher
- 1.0 FTE Nurse
- 2.0 FTE Elementary Educational Assistants
- 1.0 FTE High School English Teacher
- 1.0 FTE High School Science Teacher
- School Resource Officer (contracted)
- Strength Training Coach
- 4.0 FTE Custodians
- 2.0 FTE Child Nutrition
- .5 FTE Special Education Teacher (Elementary)
- .5 FTE Special Education Teacher (Deaf)
- .5 FTE Special Education Braille Assistant
- .6 FTE Speech Language Clinician
- 2.0 FTE Special Education Educational Assistants



# 2009-10 Highlights



## Challenges

### **Economy**

The current economic downturn has had some effect on the current budget. The slower home construction will effect the enrollments now and in future years. How long this recession will extend into the future needs to be a concern.

### **Looming Deficits/Uncertain Revenue Sources**

- Continued uncertainty with Bank Franchise Tax revenue line item. 2009-10 budget has been increased significantly (\$375,000) to reflect actual revenues from the last three years.
- 2009-10 budget is funded/balanced with revenues that will not be recurring or may be uncertain:
  - Federal Stimulus - \$100,000
  - General Fund expenses paid from Capital Outlay Fund - \$90,000
  - School for the Deaf overhead - \$100,000
- 5-Year Plan shows substantial deficits forthcoming.
- State Aid increase for 2010-11 will more than likely be 0%.

# 2009-10 Highlights



## Challenges

### **Enrollment Projections**

The 2009-10 budget was created with a projected student growth of 85. Actual growth as of today is 42 students. Therefore, we need to grow by 43 more students over the summer to attain budgets.

Compounding this issue is the future enrollment projections from the 5-year plan. Enrollments are projected to grow at a much slower pace during this period.



# 2009-10 General Fund Budget

Instructional Budget

\$10,229,300 (57.0%)

Support Services Budget

\$7,053,900 (39.3%)

Community Education

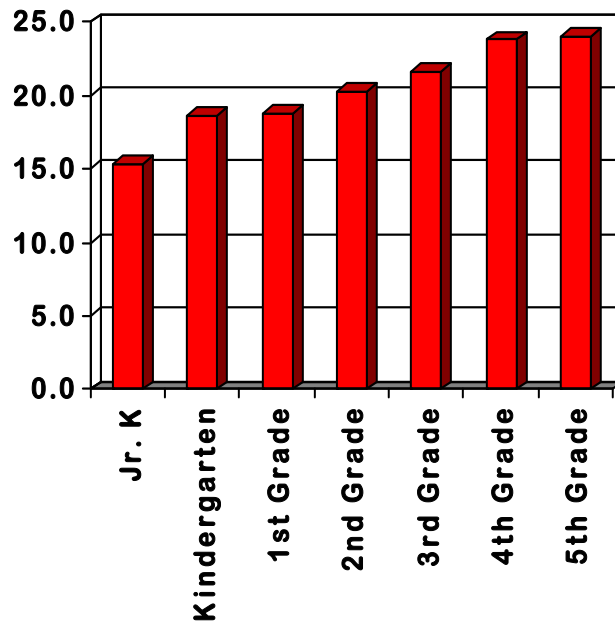
\$71,600 (0.4%)

Activities

\$584,200 (3.3%)

# 2009-10 Elementary Class Sizes

As of 5/6/09:	SECTIONS	AVE. CLASS SIZE
Jr. Kindergarten	3	15.3
Kindergarten	13	18.6
1st Grade	12	18.8
2nd Grade	12	20.3
3rd Grade	10	21.6
4th Grade	10	23.8
5th Grade	11	24.0

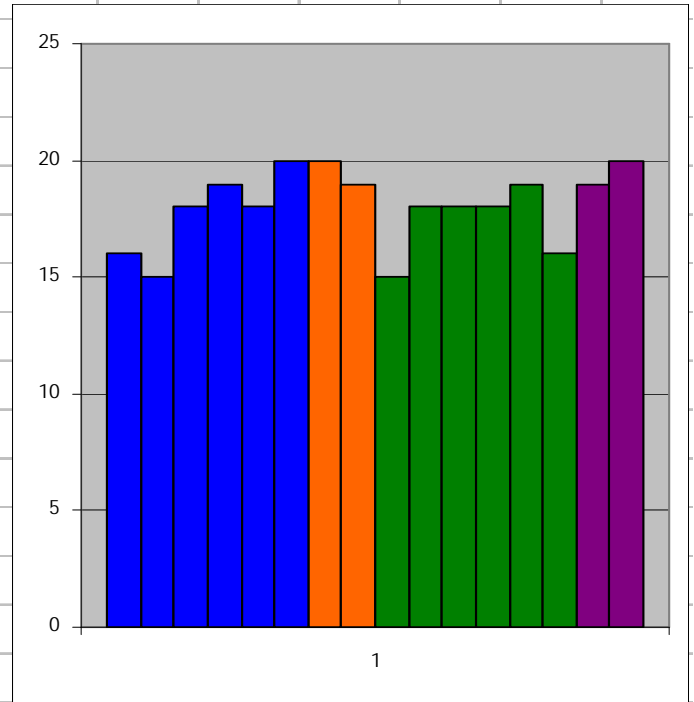


# 2009-10

## Elementary Class Sizes

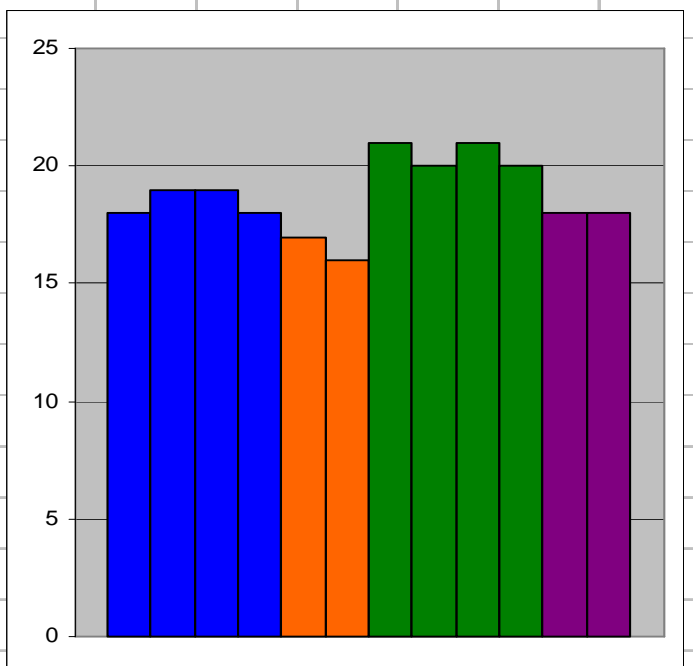
### KINDERGARTEN

J. Hunsaid (Jr.K AM)-RBE	16
J. Hunsaid (Jr.K PM)-RBE	15
M. Boscaljon (AM)-RBE	18
M. Boscaljon (PM)-RBE	19
C. Van Den Oever (AM)-RBE	18
C. Van Den Oever (PM)-RBE	20
T. Feenstra (AM)-FAE	20
T. Feenstra (PM)-FAE	19
T. Huska (Jr.-K AM)-BE	15
T. Huska (PM)-BE	18
T. Hohn (AM)-BE	18
T. Hohn (PM)-BE	18
B. Schaffer (AM)-BE	19
B. Schaffer (PM)-BE	16
A. Ernste (All Day)-VSE	19
M. Rist (All Day)-VSE	20
<b>TOTAL</b>	<b>288</b>



### FIRST GRADE

P. Andela-RBE	18
S. Dekker-RBE	19
K. Hofkamp-RBE	19
H. Youtzy-RBE	18
L.Aanenson-FAE	17
J. Nuebel-FAE	16
J. Lens-BE	21
N. Martin-BE	20
J. Van Dyke-BE	21
A. Bobzien-BE	20
S. Darling-VSE	18
M. Vander Haar-VSE	18
<b>TOTAL</b>	<b>225</b>



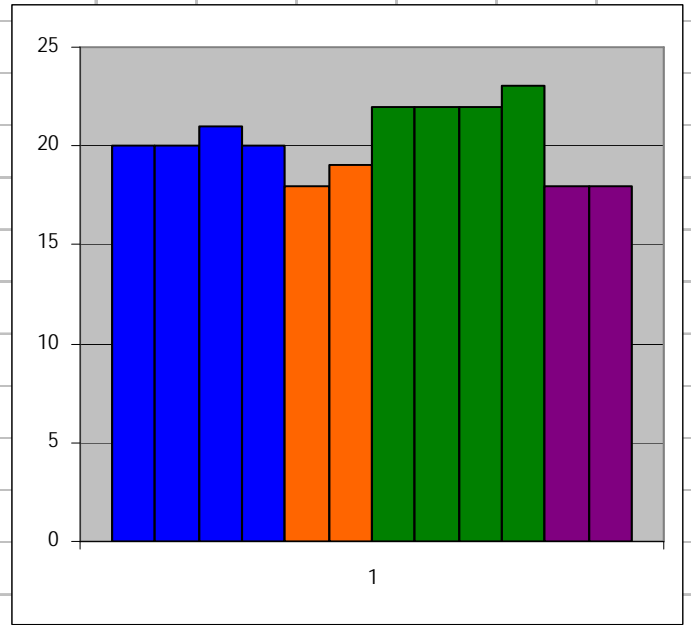


# 2009-10

## Elementary Class Sizes

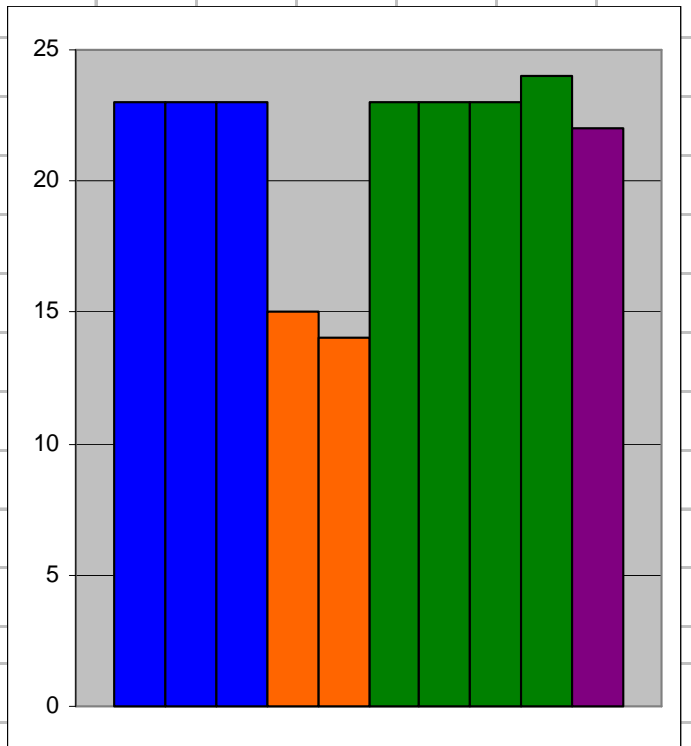
### SECOND GRADE

<b>L. Adams-RBE</b>	<b>20</b>
<b>M. Petree-RBE</b>	<b>20</b>
<b>B. Taylor-RBE</b>	<b>21</b>
<b>S. Westcott-RBE</b>	<b>20</b>
<b>J. Brown-FAE</b>	<b>18</b>
<b>S. Sunne-FAE</b>	<b>19</b>
<b>J. Gladis-BE</b>	<b>22</b>
<b>C. Roos-BE</b>	<b>22</b>
<b>K. Kueter-BE</b>	<b>22</b>
<b>A. Beesley-BE</b>	<b>23</b>
<b>M. Livingston-VSE</b>	<b>18</b>
<b>W. Logan-VSE</b>	<b>18</b>
<b>TOTAL</b>	<b>243</b>



### THIRD GRADE

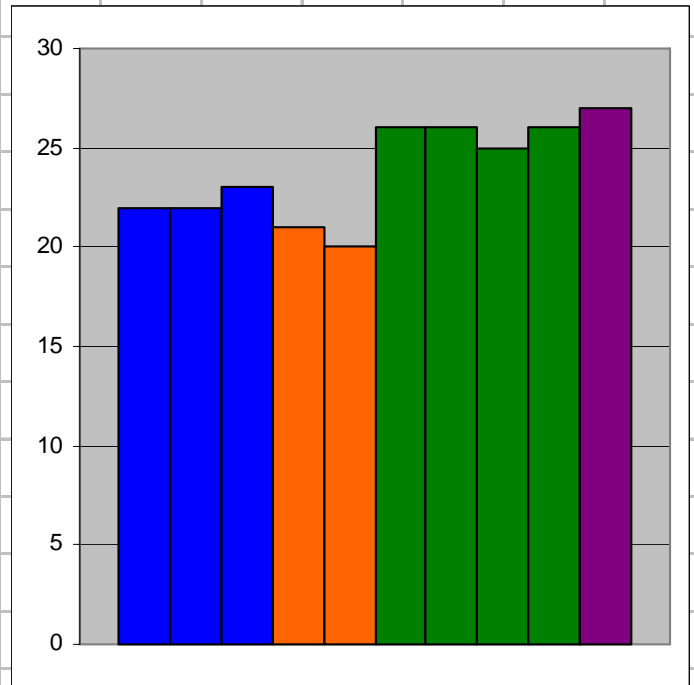
<b>L. Beesley-RBE</b>	<b>23</b>
<b>C. McGuire-RBE</b>	<b>23</b>
<b>A. Pudwill-RBE</b>	<b>23</b>
<b>D. Jones-FAE</b>	<b>15</b>
<b>T. Metzger-FAE</b>	<b>14</b>
<b>B. Kramer-BE</b>	<b>23</b>
<b>N. Jellema-BE</b>	<b>23</b>
<b>A. Johnson-BE</b>	<b>23</b>
<b>J. Austin-BE</b>	<b>24</b>
<b>R. Pittenger-VSE</b>	<b>22</b>
<b>TOTAL</b>	<b>213</b>



# 2009-10 Elementary Class Sizes

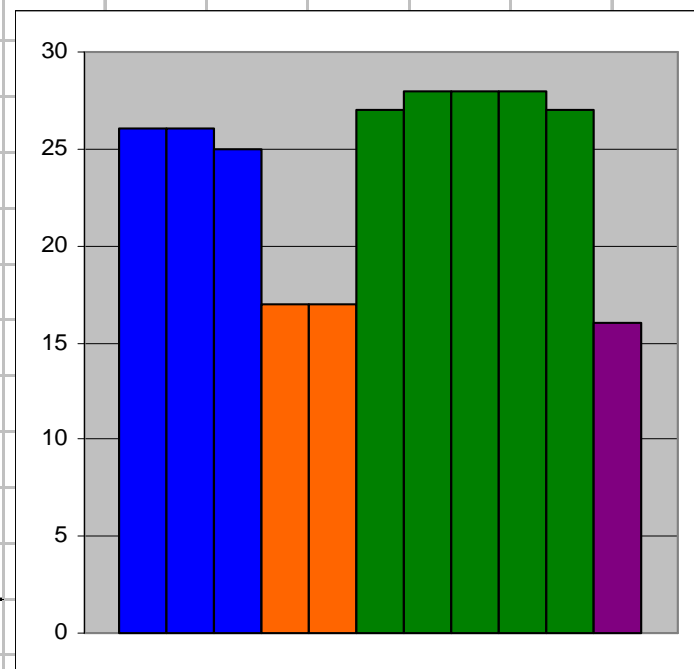
## FOURTH GRADE

J. Poppenga-RBE	22
K. Scholten-RBE	22
T. Sylliaasen-RBE	23
P. Reiter-FAE	21
T. Scholten-FAE	20
S. Giles-BE	26
A. Matzke-BE	26
M. Mueller-BE	25
P. Eitreim-BE	26
V. Jelsma-VSE	27
<b>TOTAL</b>	<b>238</b>

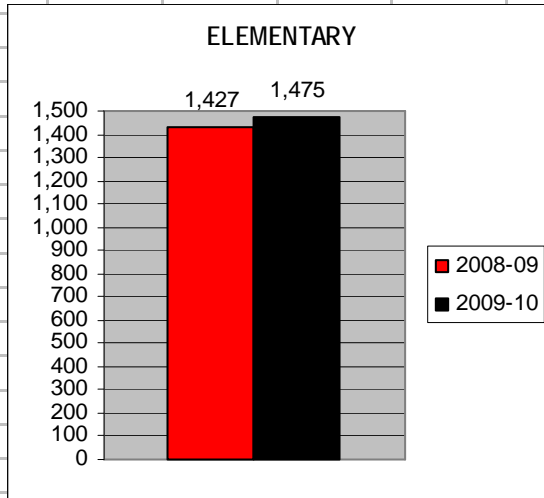


## FIFTH GRADE

B. Freking-RBE	26
S. Carroll-RBE	26
L. Osheim-RBE	25
J. Peters-FAE	17
D. Woodle-FAE	17
M. Lubinus-BE	27
J. Mulhair-BE	28
J. Mashlan-BE	28
N. Stroh-BE	28
A. Klumper-BE	27
J. Strand-VSE	16
<b>TOTAL</b>	<b>265</b>



# 2009-10 Enrollment Projections

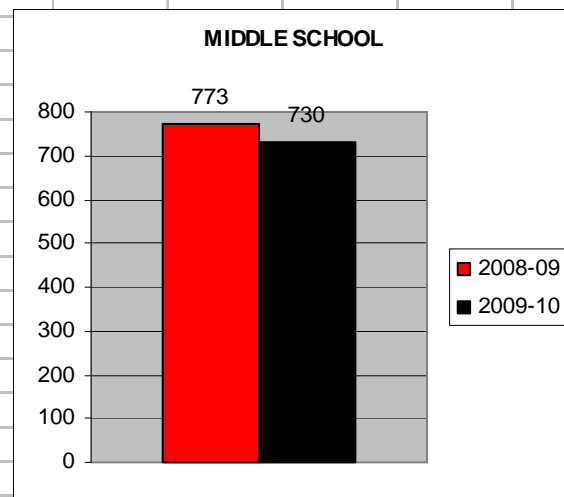


**ELEMENTARY**

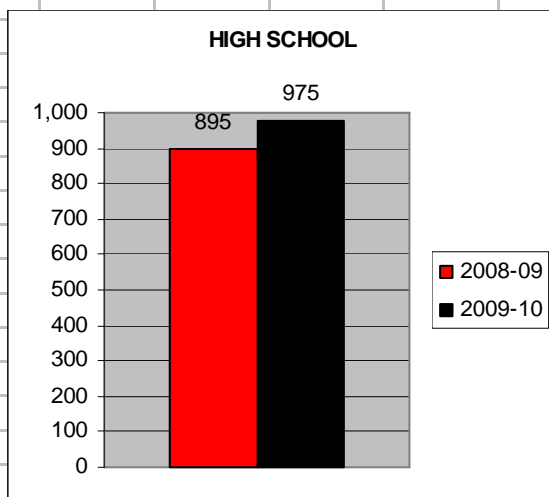
Year	ADM
2008-09	1,427
2009-10	1,475

**MIDDLE SCHOOL**

Year	ADM
2008-09	773
2009-10	730



**HIGH SCHOOL**



**HIGH SCHOOL**

Year	ADM
2008-09	895
2009-10	975

# 2009-10 General Fund Expenditures

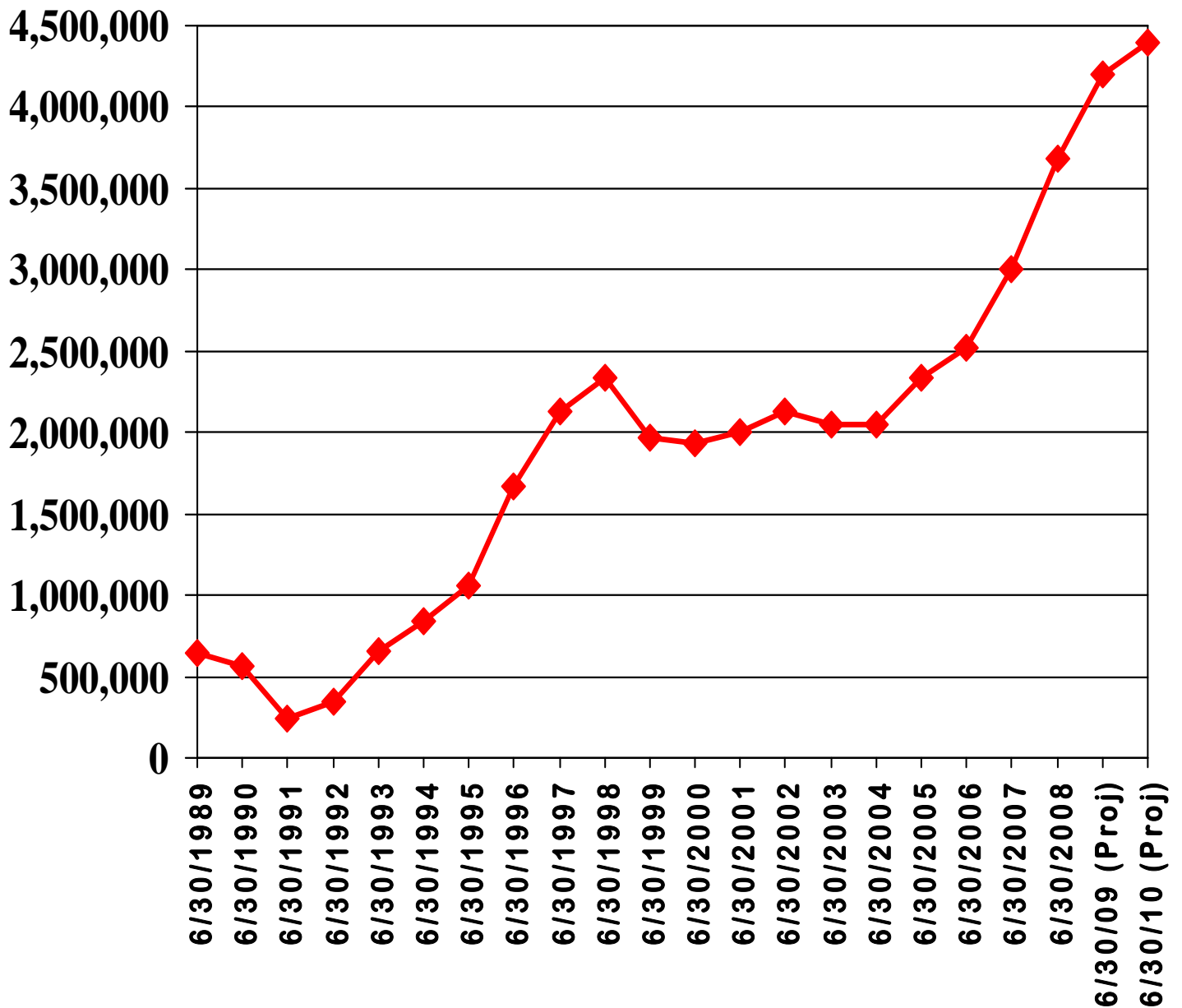
	2009-10	2008-09	Difference	%
Instructional	10,229,300	9,866,400	362,900	3.7%
Support Services	7,053,900	6,490,100	563,800	8.7%
Community Ed	71,600	70,100	1,500	2.1%
Co-Curricular	584,200	574,400	9,800	1.7%
<b>TOTAL</b>	<b>17,939,000</b>	<b>17,001,000</b>	<b>938,000</b>	<b>5.5%</b>

Salary Increases	\$ 335,000
(2) Additional Instructional Days	120,000
Benefits Increase	220,000
Additional Staff	720,000
Operational Costs for New Buildings (not including staffing)	190,000
Supplies & Materials	26,000
Substitute Teacher Expense	25,000
Utilities (Electricity)	35,000
ESA II Funding	27,000
Reduction in District Travel Expenditures	(40,000)
Tuition (MN Border School)	(45,000)
Student Records Management Software Switch to State Program	(15,000)
Title I & TCAP Expenditure Reductions	(200,000)
Transfer District Textbook Adoption to Capital Outlay Fund	(350,000)
Shifting General Fund Expenses to Capital Outlay Fund	(90,000)
Replacement/Retired Staff Savings	<u>(20,000)</u>
<b>TOTAL INCREASE</b>	<b>\$ 938,000</b>

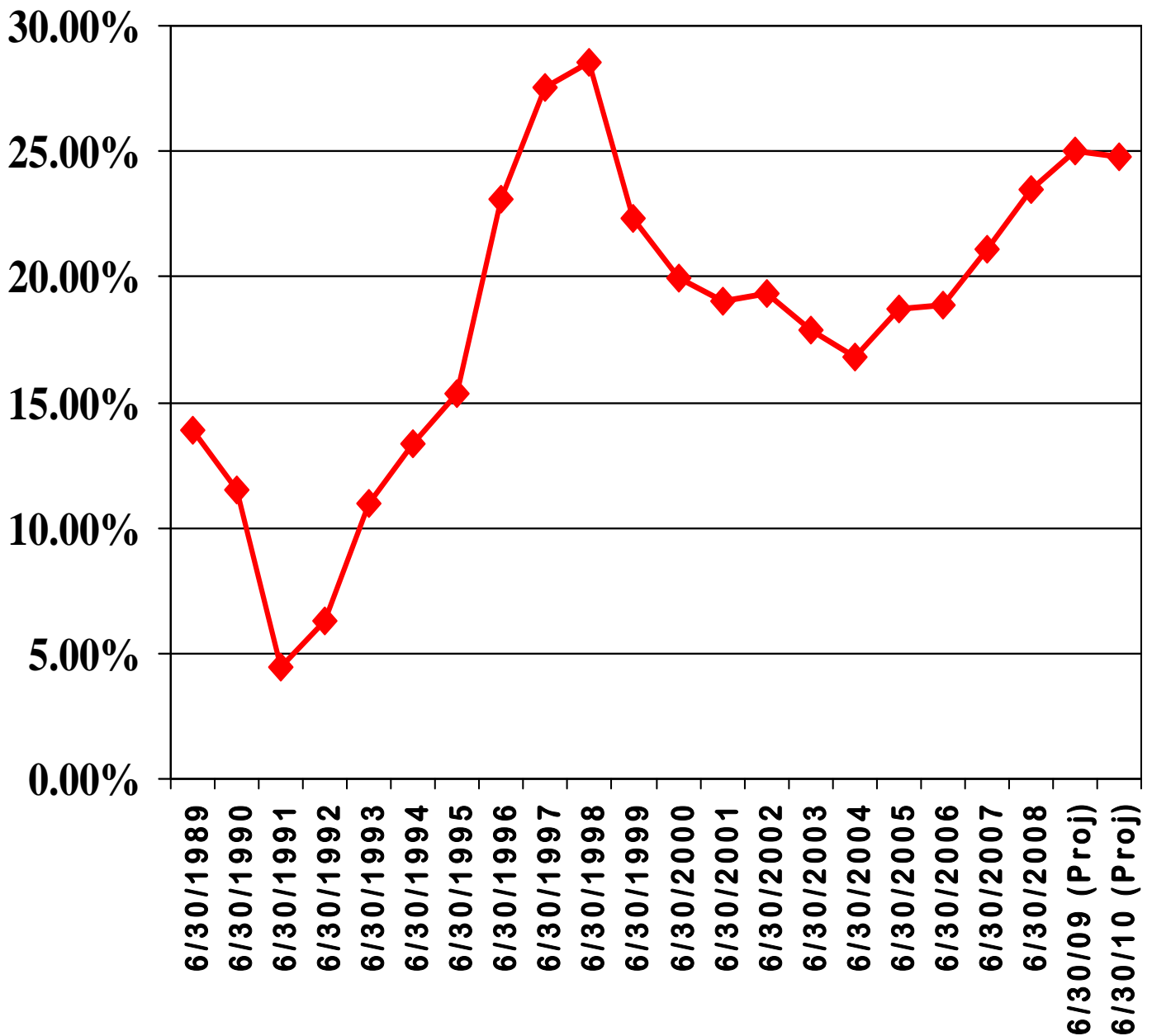
# Number of Certified Employees (FTEs)

	<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	3095
2009-10	215.0	3180

# 2009-10 General Fund Balance Analysis



# General Fund Balance as a Percent of Expenditures



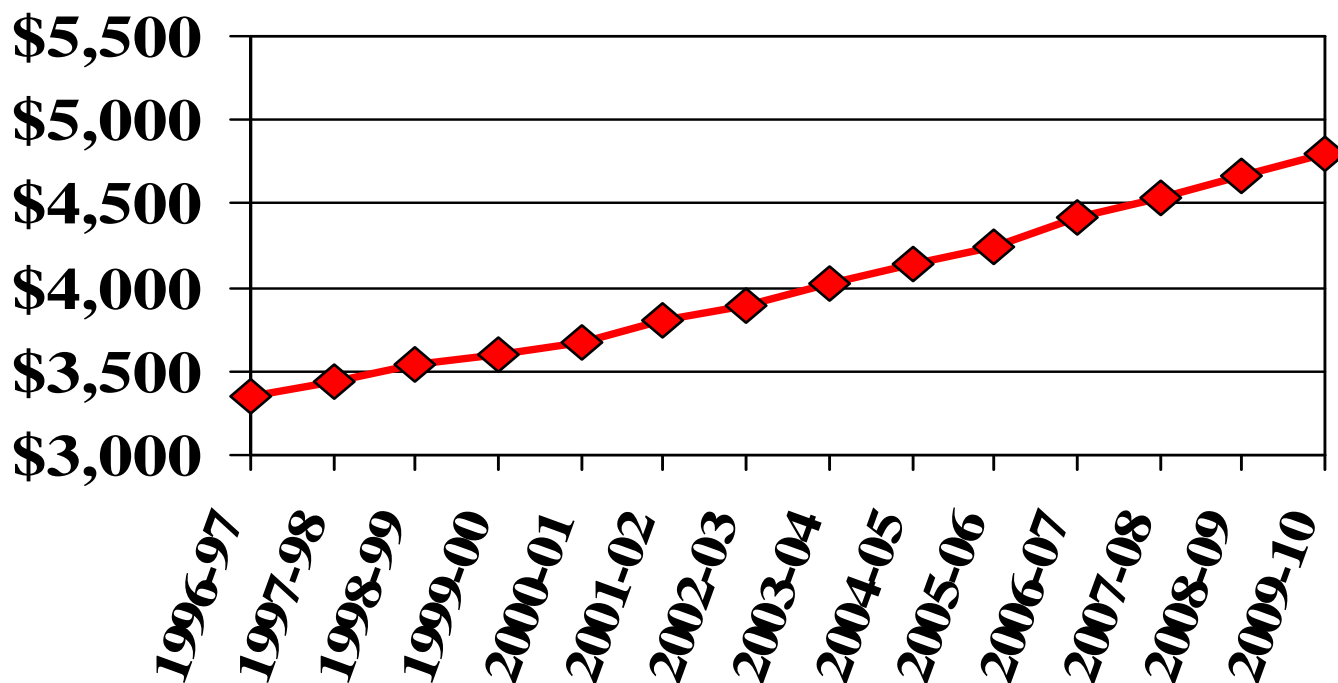
# General Fund Cost per Student

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	\$5,168 (6.7%)
2008-09 (Projected)	\$5,450 (5.5%)
2009-10 (Projected)	\$5,700 (4.6%)

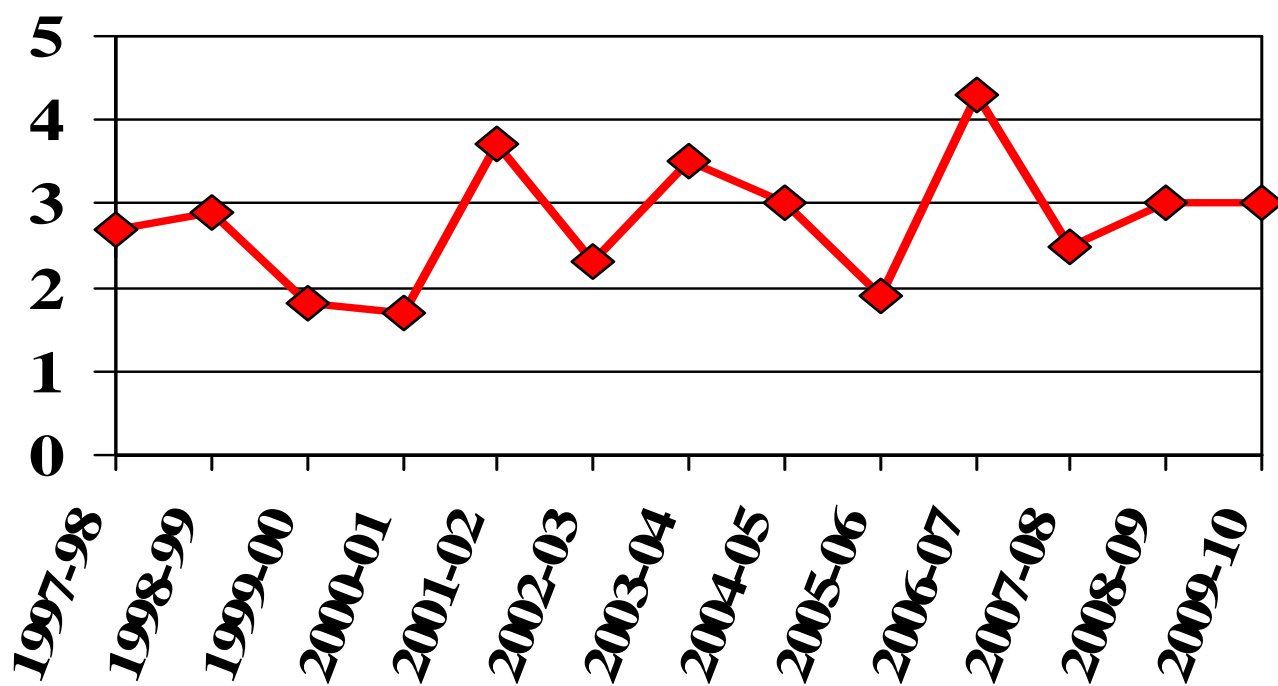


# Per Pupil Allocations

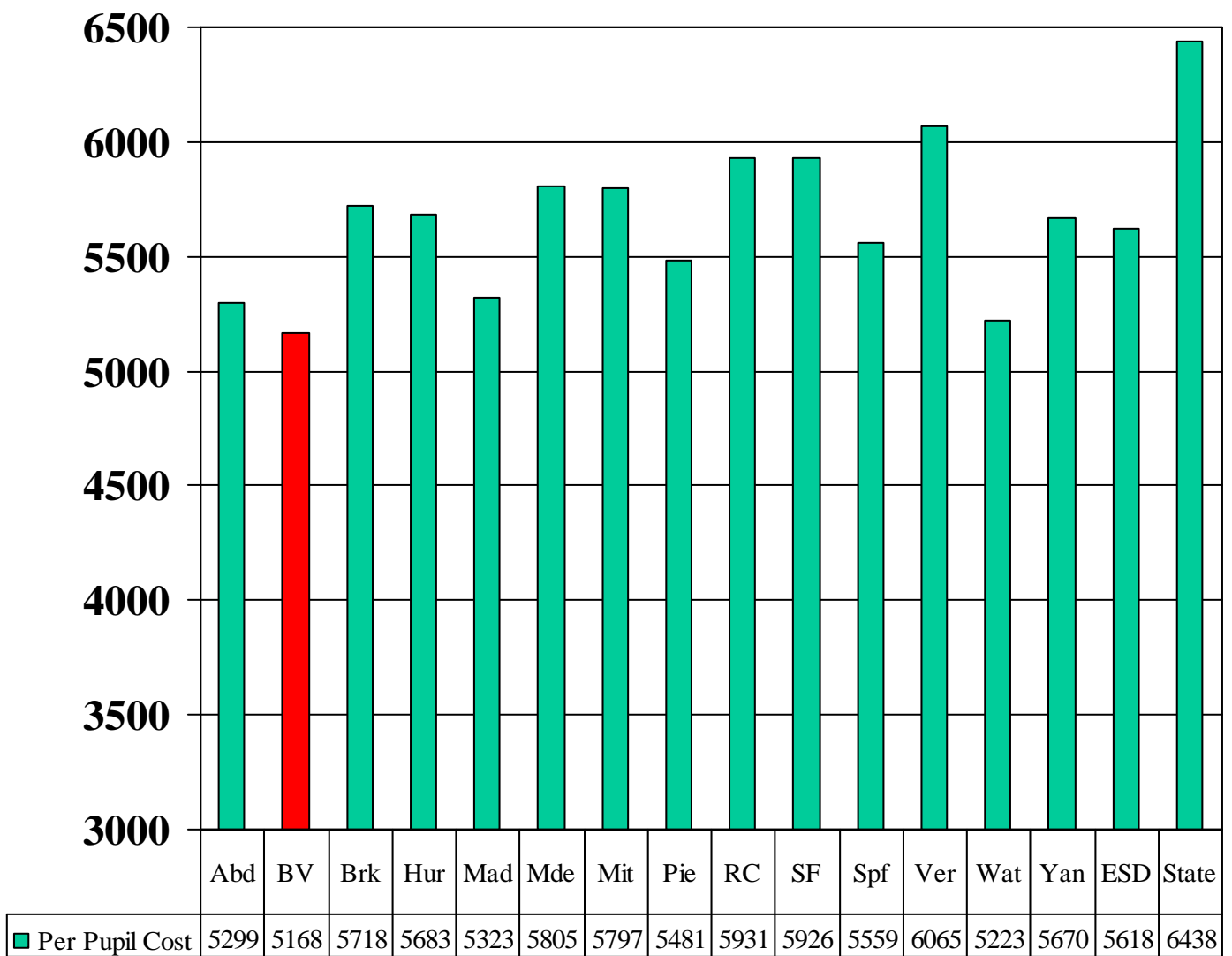
Dollars



% Increase



# General Fund Per Pupil Cost (“Large Schools”) 2007-08 State Statistical Profile

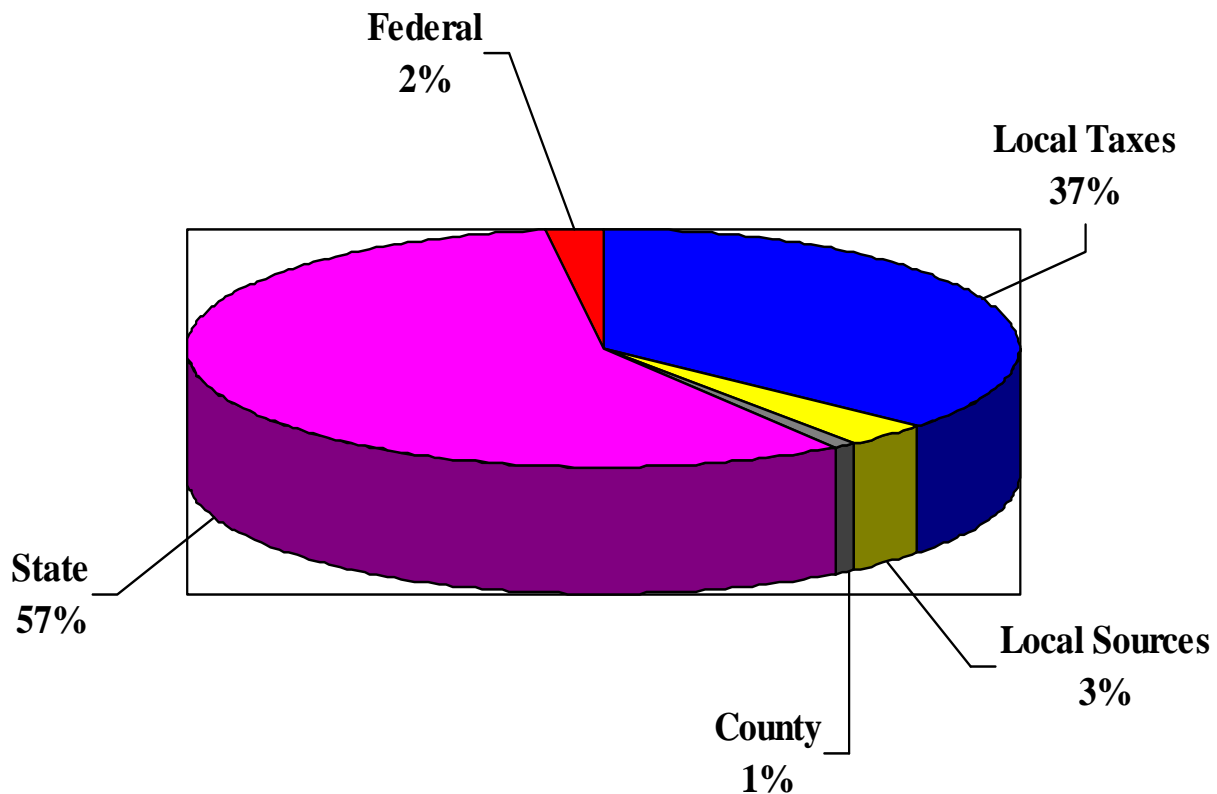


# 2009-10 General Fund Revenue

## \$17,939,000

### Where the Money Comes From

- Local Taxes \$ 6,552,000
- Local Sources \$ 550,000
- County Apportionment \$ 175,000
- State Sources \$ 10,260,000
- Federal Sources \$ 402,000



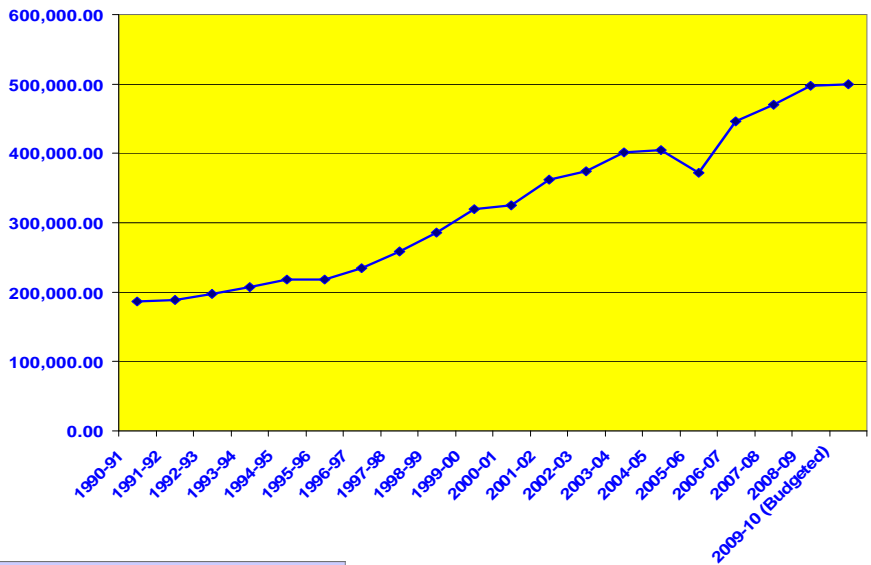
# 2009-10 General Fund “New” Revenue

Increase in per pupil allocation (\$140/student)	\$ 425,000
Additional Students (63 @ \$4,805/student)	300,000
Increasing Enrollment Payment	120,000
TCAP	(125,000)
Title I	(70,000)
Investment Income	(50,000)
Tuition (MN Border School)	(50,000)
Bank Franchise Tax	375,000
School & Public Lands	35,000
School for the Deaf “Overhead”	100,000
Stimulus	100,000
Other	<u>(22,000)</u>
<b>TOTAL</b>	<b>\$1,138,000</b>

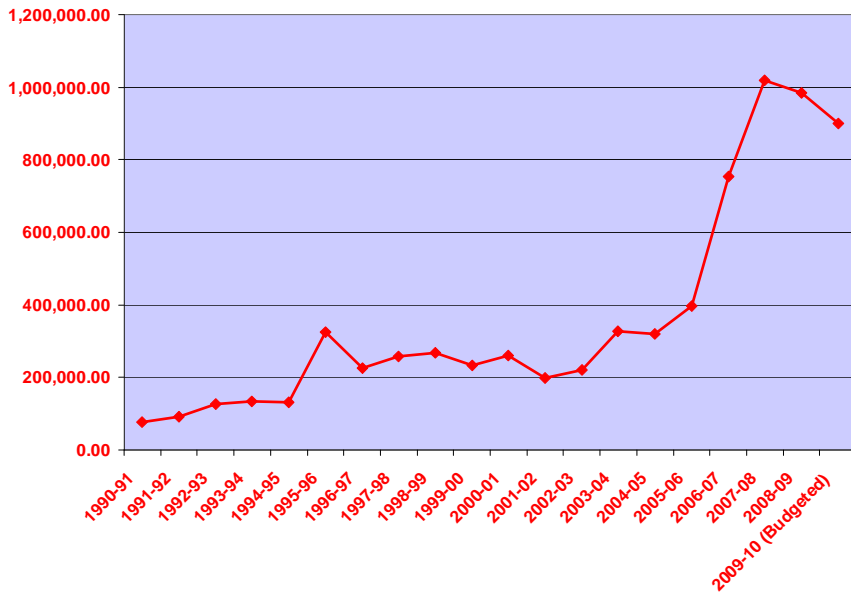


# "Other Revenues" History

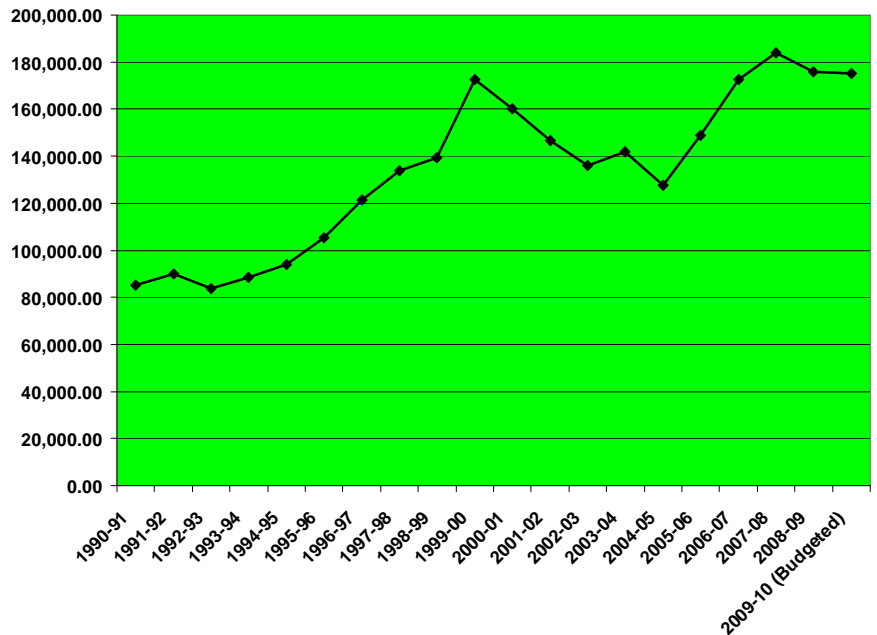
**GROSS RECEIPTS**



**BANK FRANCHISE TAX**



**COUNTY APPORTIONMENT**



# 2009-10 Capital Outlay - \$3,141,000

General Fund  
Expenditures  
(P&C Insurance)  
(3%) \$90,000

Classroom  
Furnishings/  
Equipment  
(4%) \$113,000



Technology  
(10%) \$312,000



Land  
Acquisition  
(11%)  
\$350,000

Facility  
Improvements  
(29%) \$912,000



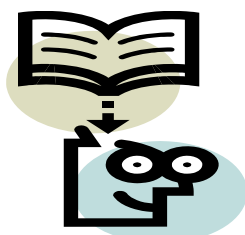
Transportation  
(7%) \$231,000

Maintenance Equipment  
(1%) \$38,000

Debt Payment  
(20%)  
\$640,000



Textbook Adoption  
(10%) \$320,000



Library Books  
(2%) \$60,000

Printing Services  
(2%) \$75,000



# 2009-10 Capital Outlay Debt Service

	<p>\$640,000 Debt Service Payments</p>	
<p>\$88,500 HS Commons/ Auditorium (8/1/2013) \$300,000 Balance @ 6/30/10</p>		<p>\$551,500 Middle School/HS Commons &amp; Auditorium Refunding (8/1/2011) \$655,000 Balance @ 6/30/10</p>

# 2009-10 Special Education Budget

Instructional	\$ 2,406,500
Director	153,500
Transportation	159,000
Educational Co-op	385,000
Out of District Placements	<u>70,000</u>
	\$ 3,174,000
 2008-09 Budget	 <u>2,814,000</u>
 INCREASE	 \$ 360,000 (12.8%)



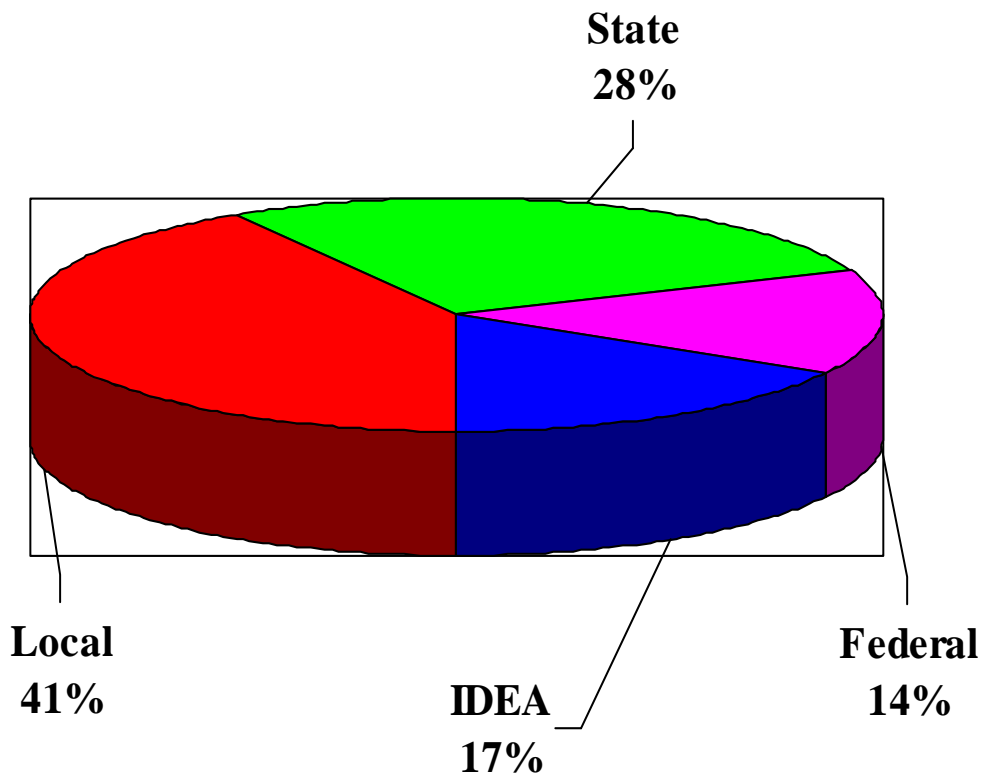
# 2009-10 Special Education

## Education

### REVENUE

<b>Local Sources</b>	<b>\$ 1,490,000</b>
<b>State Sources</b>	<b>990,000</b>
<b>Federal Sources</b>	<b>515,000</b>
<b>IDEA Stimulus Funding</b>	<b>600,000</b>

**TOTAL** **\$3,595,000**



# Pension Fund



- 2009-10 Budget proposes \$.30 Levy (Maximum)
- Generates approximately \$350,000/year
- Used to pay early retirement costs and SDRS costs
- 2009-10 Budget proposes expenditures of \$214,000 (\$102,000-Early Retirement; \$112,000-1% SD Retirement)

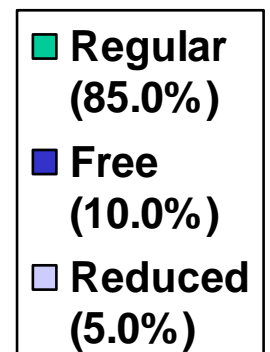
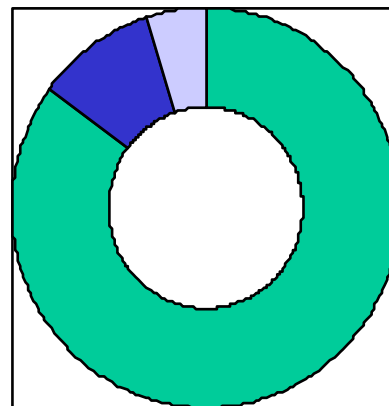
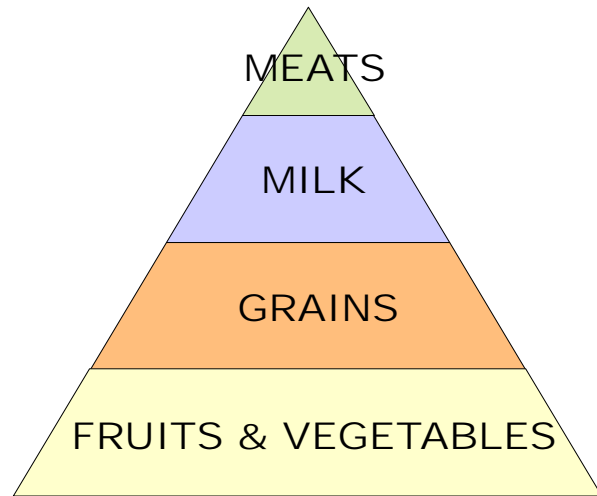
# 2009-10 Bond Redemption

	<p>\$1,948,000 General Obligation Bond Payments</p>	
	↓	
<p>\$171,000 MS Construction \$215,000 Balance @ 6/30/10 (7/15/2011)</p>	<p>\$555,000 Bennis Elementary \$7,160,000 Balance @ 6/30/10 (7/1/2021)</p>	<p>\$1,222,000 Assam Elementary &amp; HS Addition/Activities Center \$22,240,000 Balance @ 6/30/10 (12/15/2027)</p>

# Brandon Valley Child Nutrition

- Averages 2,400 lunches & 250 breakfasts served daily - Approximately 415,000 lunches & 40,000 breakfasts per school year
- Budgeted revenues are \$1,696,000
- Budgeted expenditures are \$1,706,000
- Budget assumes a \$.20 (10%) increase in meal prices:

K-5	\$2.20
6-12	\$2.50
Adult	\$3.00

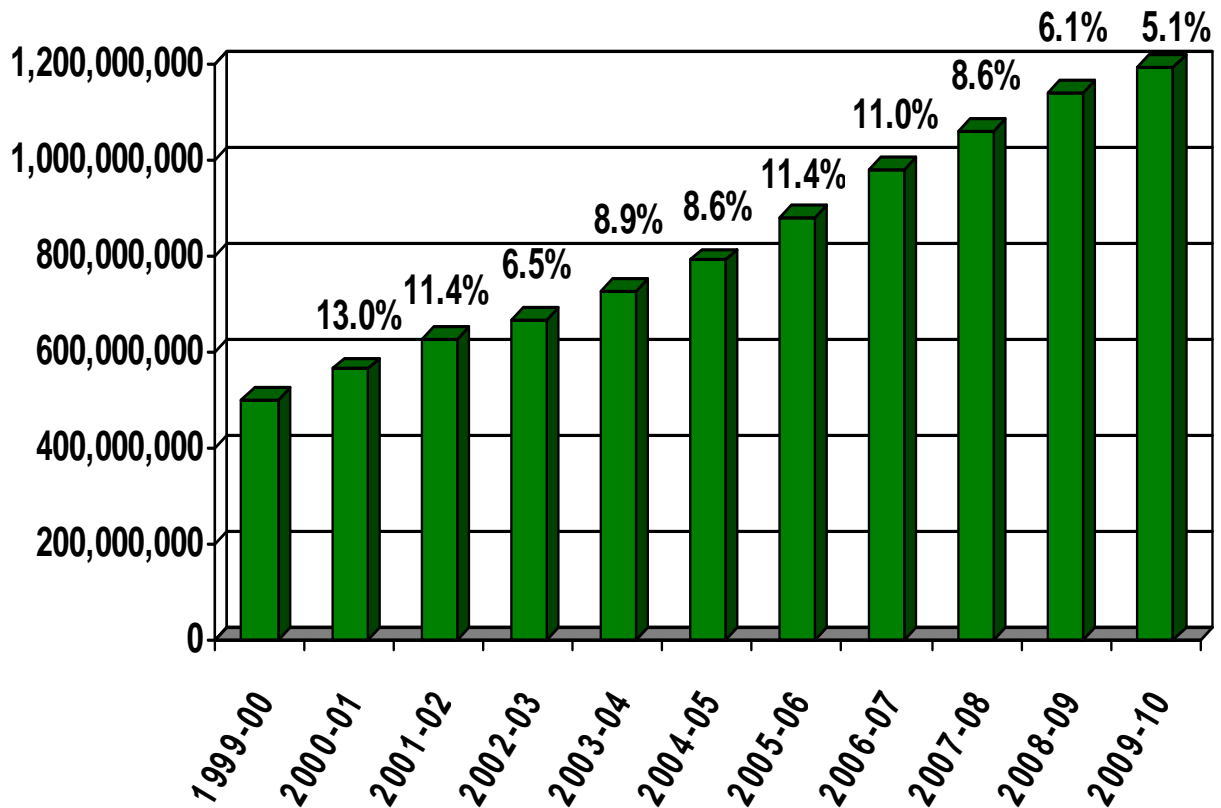


# 2009-10 Property Valuations

	<b>2009-10</b>	<b>2007-08</b>	<b>Increase</b>
<b>AG LAND</b>	<b>118,011,910</b>	<b>116,401,175</b>	<b>1,610,735</b>
<b>NON-AG Z</b>	<b>7,655,200</b>	<b>12,917,782</b>	<b>(5,262,582)</b>
<b>OWNER OCCUPIED</b>	<b>755,080,537</b>	<b>722,970,430</b>	<b>32,110,107</b>
<b>OTHER (Commercial)</b>	<b>244,858,678</b>	<b>215,972,219</b>	<b>28,886,459</b>
<b>UTILITIES</b>	<b>70,000,000</b>	<b>69,085,854</b>	<b>914,146</b>
<b>TOTAL</b>	<b>1,195,606,325</b>	<b>1,137,347,460</b>	<b>58,258,865</b>
		<b>% Increase</b>	<b>5.1%</b>

# 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	\$1,137,347,460
2009-10	\$1,195,606,325



# Mill Levies

	2009-10	2008-09	% Decrease
General Fund-Ag	2.59	2.63	(1.5%)
General Fund-Owner Occupied	4.07	4.13	(1.5%)
General Fund-Commercial	8.72	8.85	(1.5%)
Capital Outlay Fund	3.00	3.00	--
Special Education Fund	1.20	1.20	--
Pension Fund	0.30	0.30	--
Bond Redemption Fund	1.63	1.71	(4.7%)
TOTAL AG LEVY	8.72	8.84	(1.4%)
TOTAL OWNER OCC. LEVY	10.20	10.34	(1.4%)
TOTAL COMMERCIAL LEVY	14.85	15.06	(1.4%)

**School Taxes - \$150,000 Home:**  
**This Year - \$1,551**  
**Next Year - \$1,530**

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