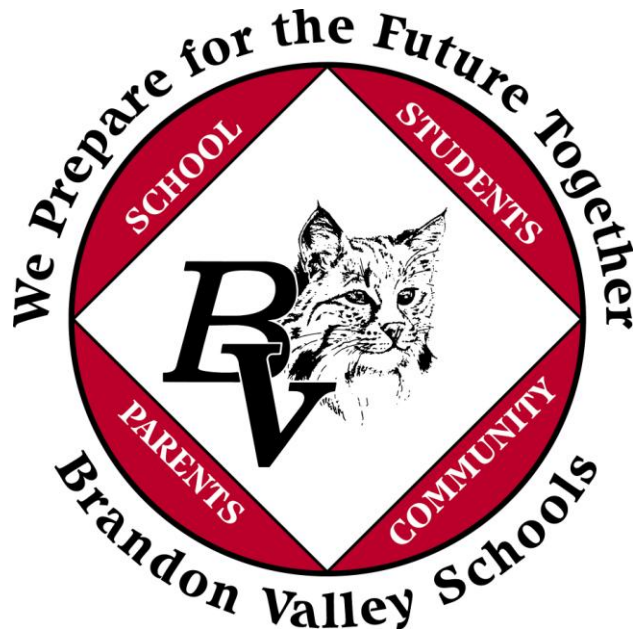


2011-12 Budget Presentation

FUND	REVENUES	EXPENDITURES	SURPLUS/ (DEFICIT)
General	17,260,000	17,858,000	(598,000)
Capital Outlay	3,670,000	3,630,000	40,000
Special Education	3,658,000	3,640,000	18,000
Pension	369,500	226,400	143,100
Bond Redemption	2,015,000	2,015,000	0
Child Nutrition	1,796,500	1,752,500	44,000



2011-12 General Fund Budget

State Aid Formula

Per Student Allocation \$4,487.00
(set by SD State Legislature)

Fall enrollment count of
X current year (2011-12) 3,370

TOTAL NEED **\$15,121,190**



TOTAL NEED **\$15,121,190**

School District Local Tax from
Legislative Mill Levy
-- (Ag-2.554, Non Ag-3.965, Other-8.491) (6,257,310)

STATE AID **\$ 8,863,880**

2011-12 General Fund Budget

Instructional Budget

\$10,705,300 (59.9%)

Support Services Budget

\$6,565,100 (36.8%)

Community Education

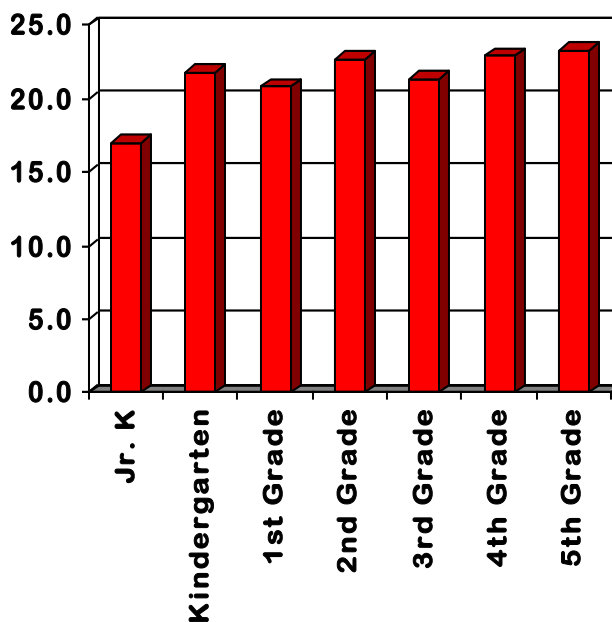
\$0 (0.0%)

Activities

\$587,600 (3.3%)

2011-12 Elementary Class Sizes

As of 5/18/2011:		AVE.
	SECTIONS	CLASS SIZE
Jr. Kindergarten	3	17.0
Kindergarten	12	21.8
1st Grade	13	20.8
2nd Grade	12	22.7
3rd Grade	12	21.3
4th Grade	11	22.9
5th Grade	10	23.3

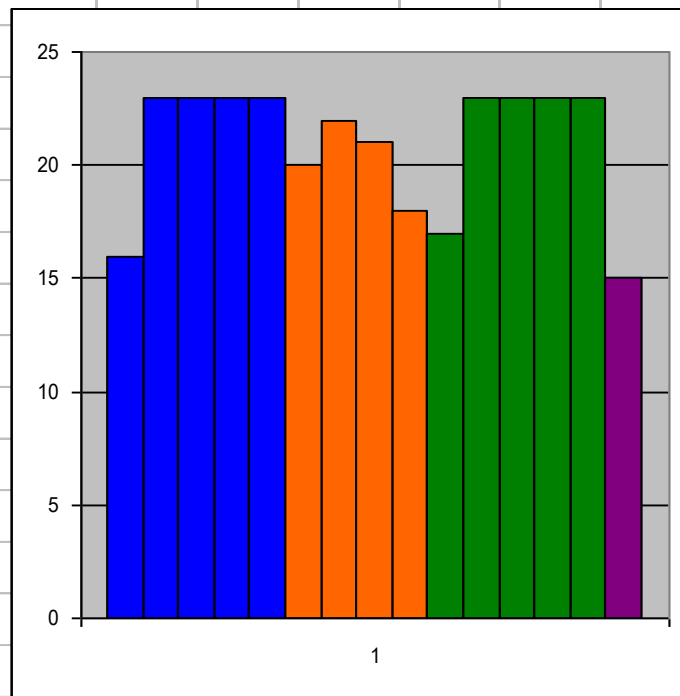


2011-12

Elementary Class Sizes

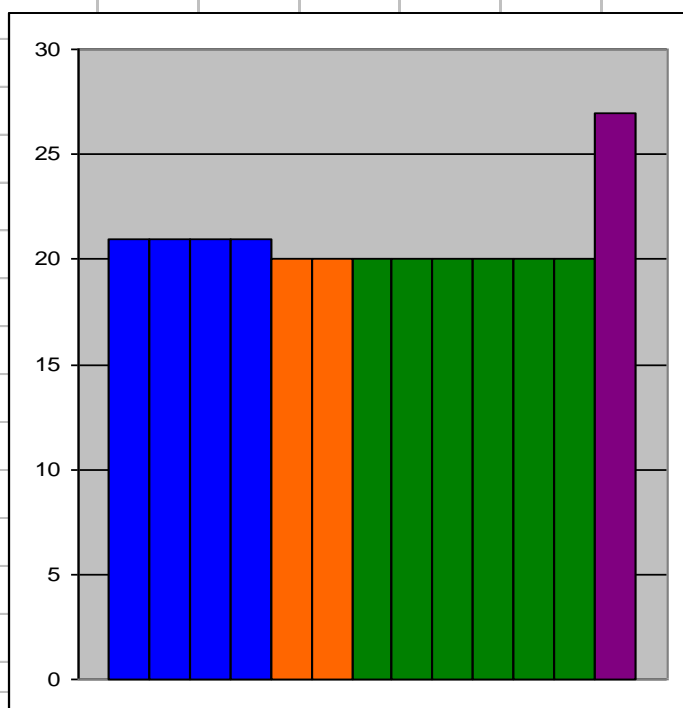
KINDERGARTEN

M. Kaffar (Jr.-K PM)-RBE	16
M. Boscaljon (AM)-RBE	23
M. Boscaljon (PM)-RBE	23
C. Van Den Oever (AM)-RBE	23
C. Van Den Oever (PM)-RBE	23
T. Feenstra (All Day)-FAE	20
J. Nuebel (All Day)-FAE	22
M. Rist (All Day)-FAE	21
A. Teunissen (Jr.-K PM)-FAE	18
M. Kaffar (Jr.-K AM)-BE	17
T. Huska (AM)-BE	23
T. Huska (PM)-BE	23
B. Schaffer (AM)-BE	23
B. Schaffer (PM)-BE	23
A. Ernste (All Day)-VSE	15
TOTAL	313



FIRST GRADE

P. Andela-RBE	21
A. Carroll-RBE	21
S. Dekker-RBE	21
K. Hofkamp-RBE	21
L. Aanenson-FAE	20
E. Bisbee-FAE	20
A. Bobzien-FAE (pending BOE approval)	20
K. House-BE	20
J. Lens-BE	20
M. Kringen-BE	20
H. Meier-BE (pending BOE approval)	20
J. Van Dyke-BE	20
M. Vander Haar-VSE	27
TOTAL	271

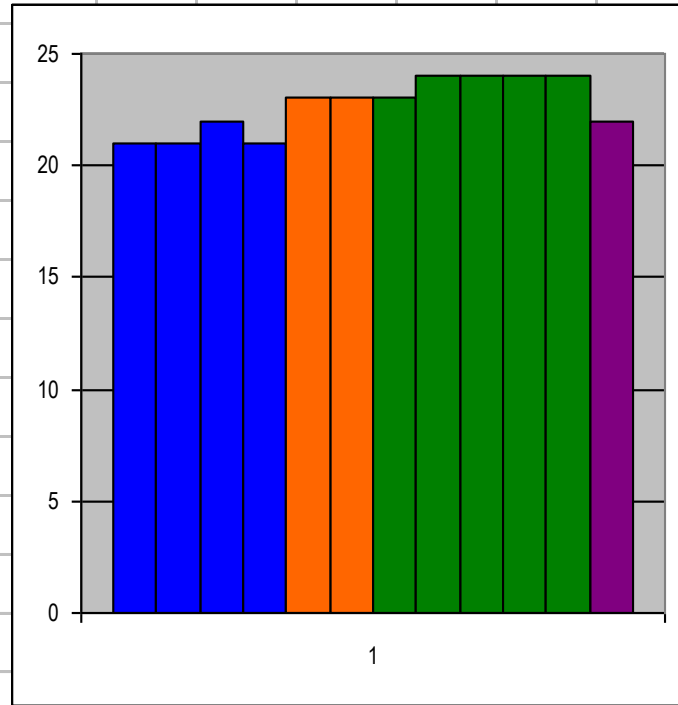


2011-12

Elementary Class Sizes

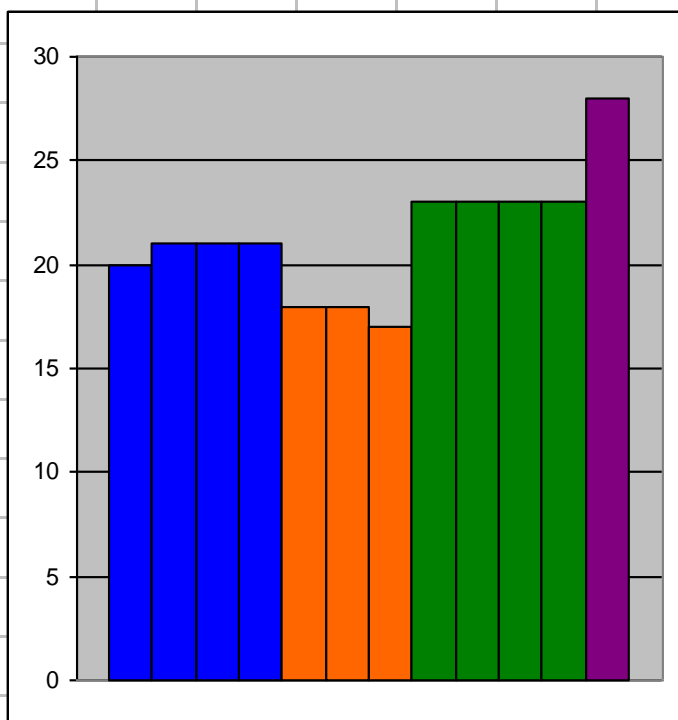
SECOND GRADE

L. Adams-RBE	21
S. DeBoer-RBE	21
B. Taylor-RBE	22
S. Westcott-RBE	21
M. Livingston-VSE	23
S. Sunne-FAE	23
A. Beesley-BE	23
J. Gladis-BE	24
K. Kueter-BE	24
N. Martin-BE (pending BOE approval)	24
C. Roos-BE	24
W. Logan-VSE	22
TOTAL	272



THIRD GRADE

L. Beesley-RBE	20
S. Carroll-RBE	21
C. McGuire-RBE	21
A. Pudwill-RBE	21
J. Hunsaid-FAE	18
D. Jones-FAE	18
3rd Grade-FAE	17
J. Austin-BE	23
A. Bosch-BE	23
A. Johnson-BE	23
B. Kramer-BE	23
T. Smith-VSE	28
TOTAL	256

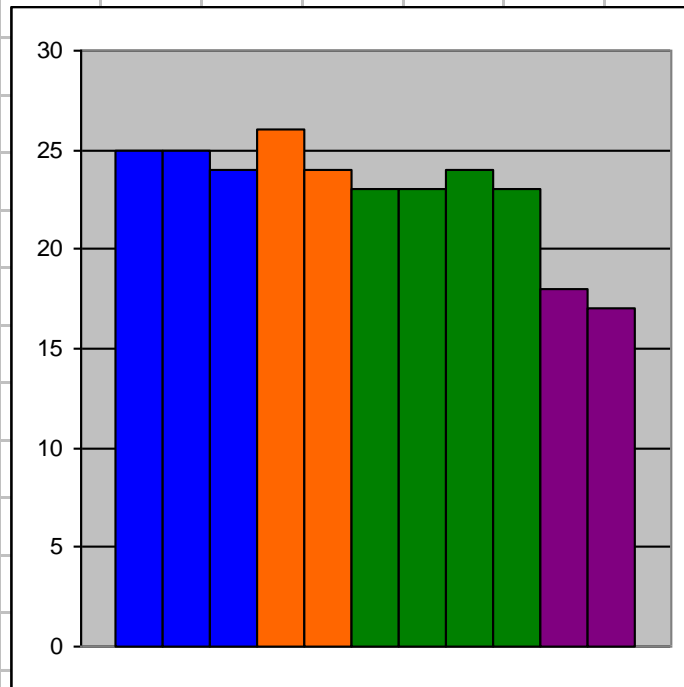


2011-12

Elementary Class Sizes

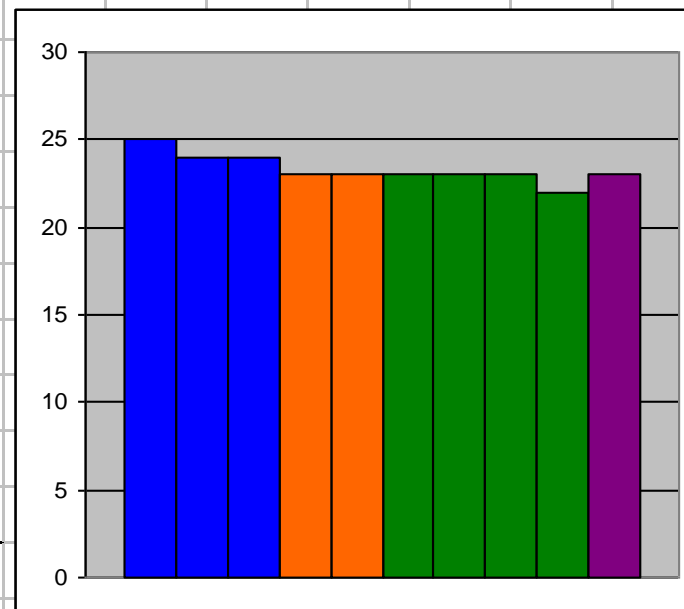
FOURTH GRADE

J. Poppenga-RBE	25
K. Scholten-RBE	25
T. Sylliaasen-RBE	24
P. Reiter-FAE	26
T. Scholten-FAE	24
P. Eitriem-BE	23
S. Giles-BE	23
A. Matzke-BE	24
M. Mueller-BE	23
V. Jelsma-VSE	18
L. Smith	17
TOTAL	252

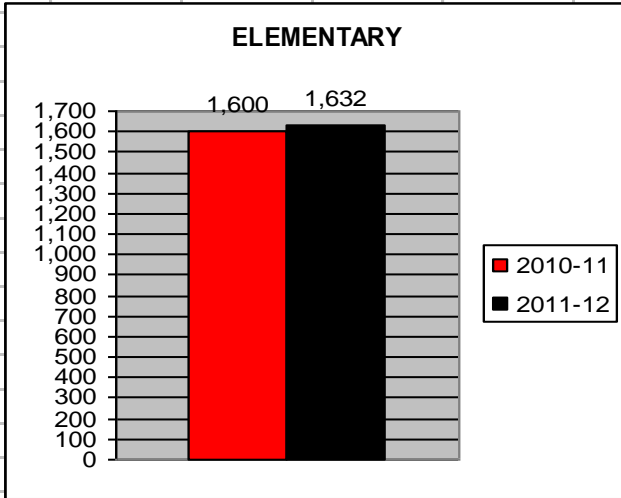


FIFTH GRADE

M. Lubinus-RBE	25
T. Metzger-RBE	24
L. Osheim-RBE	24
J. Peters-FAE	23
D. Woodle-FAE	23
N. Jellema-BE	23
A. Klumper-BE	23
J. Mashlan-BE	23
N. Stroh-BE	22
J. Strand-VSE	23
TOTAL	233



2011-12 Enrollment Projections

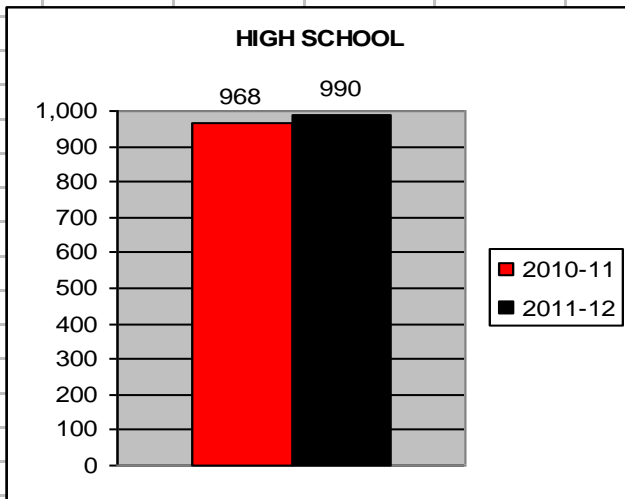
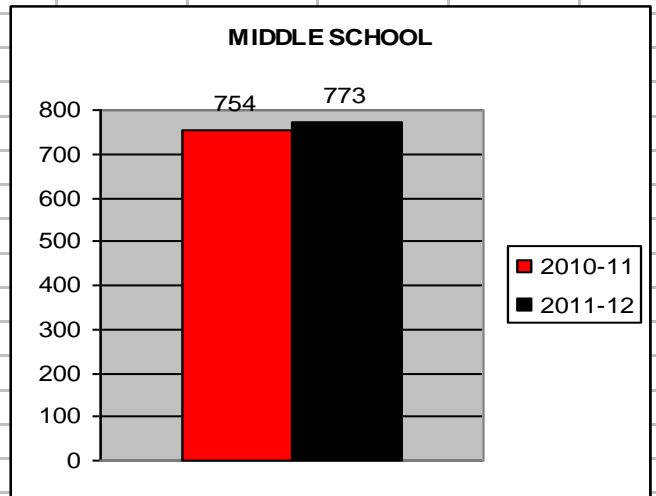


ELEMENTARY

Year	ADM
2010-11	1,600
2011-12	1,632

MIDDLE SCHOOL

Year	ADM
2010-11	754
2011-12	773



HIGH SCHOOL

Year	ADM
2010-11	968
2011-12	990

2011-12 General Fund Expenditures

	2011-12	2010-11	Difference	%
Instructional	10,705,300	10,637,200	68,100	0.6%
Support Services	6,565,100	7,194,100	(629,000)	-8.7%
Community Ed	0	73,500	(73,500)	-100.0%
Co-Curricular	587,600	617,200	(29,600)	-4.8%
TOTAL	17,858,000	18,522,000	(664,000)	-3.6%

Salary/Benefits Decrease	\$(205,000)
Supplies & Materials - Instructional	(96,000)
Supplies & Materials - Activities	(20,000)
Supplies & Materials - Custodial, Maintenance, Transportation	54,000
Purchased Services	(3,000)
Utilities (portion transferred to Capital Outlay)	(462,000)
Title I Expenditure Increase	89,000
Tuition Reimbursement	(13,000)
Community Ed (non-salary expenditures)	<u>(8,000)</u>
TOTAL INCREASE	\$(664,000)

Number of Certified Employees (FTEs)

	<u># of F.T.E.'s</u>	<u>ADM</u>
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	216.5	3227
2010-11	223.0	3335
2011-12 (projected)	222.0	3370

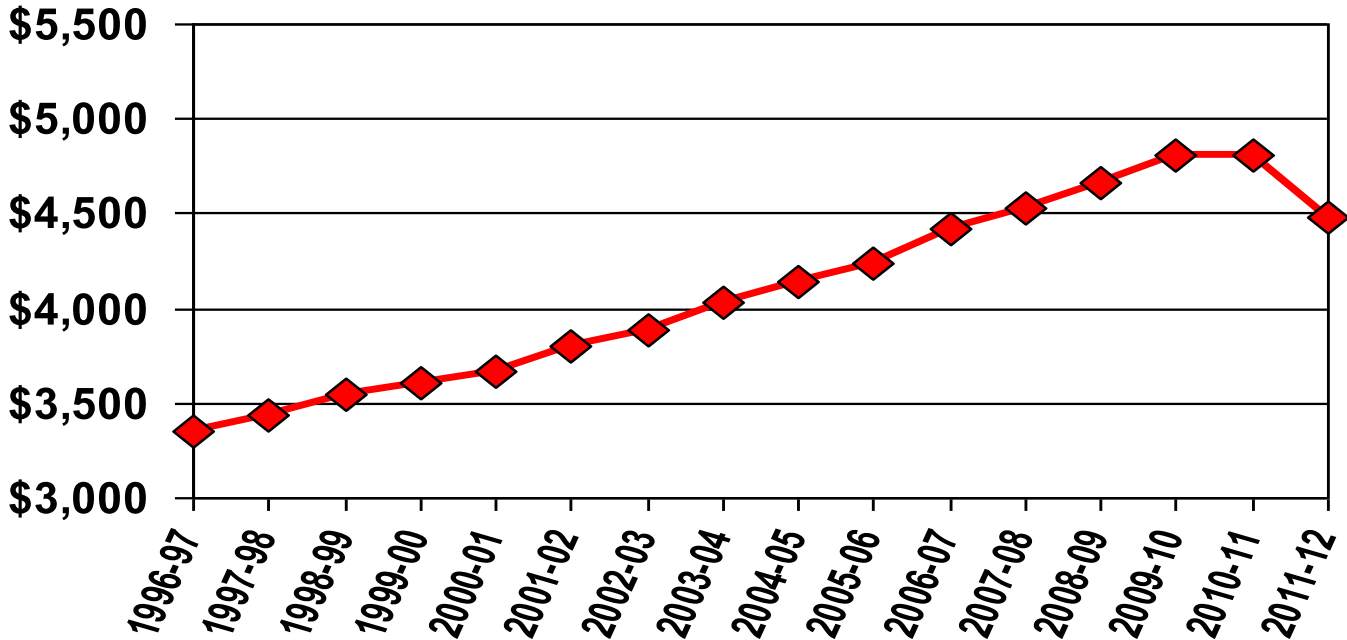
General Fund

Cost per Student

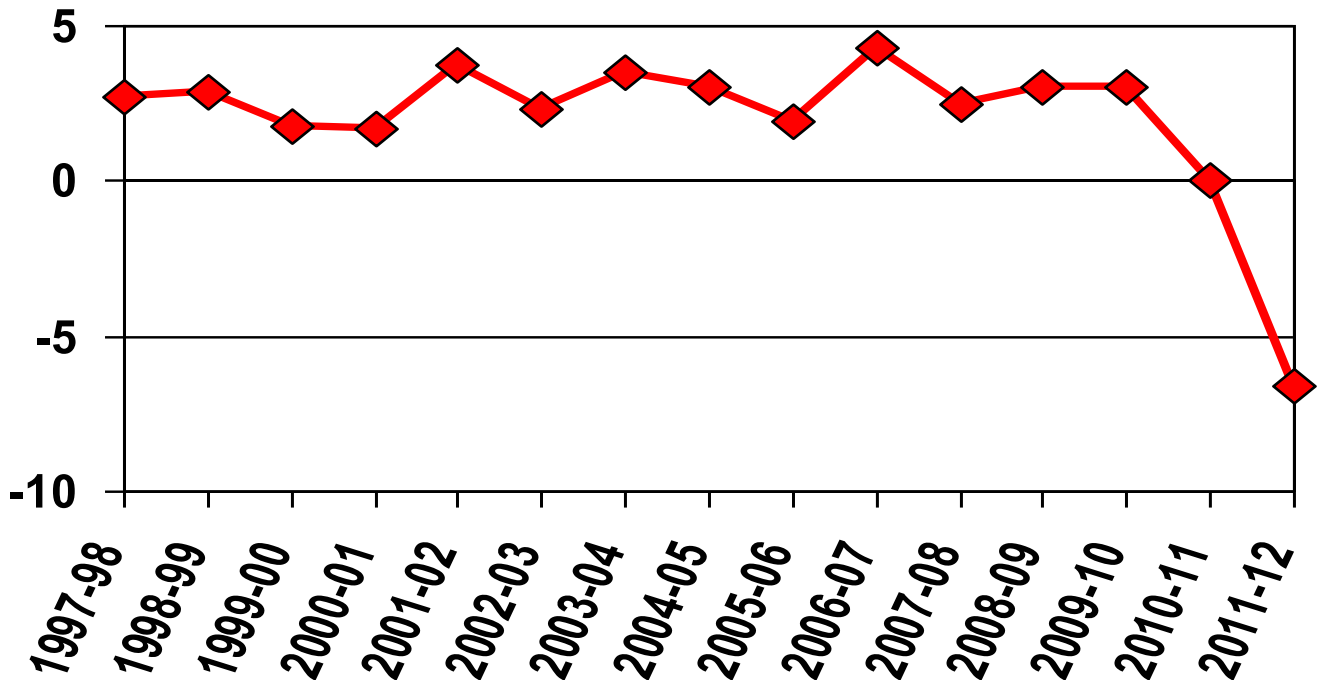
1994-95	\$3,133
1995-96	\$3,239 (3.4%)
1996-97	\$3,366 (3.9%)
1997-98	\$3,529 (4.8%)
1998-99	\$3,617 (2.5%)
1999-2000	\$3,832 (5.9%)
2000-01	\$4,137 (7.9%)
2001-02	\$4,302 (4.0%)
2002-03	\$4,400 (2.3%)
2003-04	\$4,519 (2.7%)
2004-05	\$4,635 (2.7%)
2005-06	\$4,747 (2.4%)
2006-07	\$4,843 (2.1%)
2007-08	\$5,168 (6.7%)
2008-09	\$5,366 (3.8%)
2009-10	\$5,409 (0.8%)
2010-11 (Projected)	\$5,442 (0.6%)
2011-12 (Projected)	\$5,193 (-4.6%)

Per Pupil Allocations

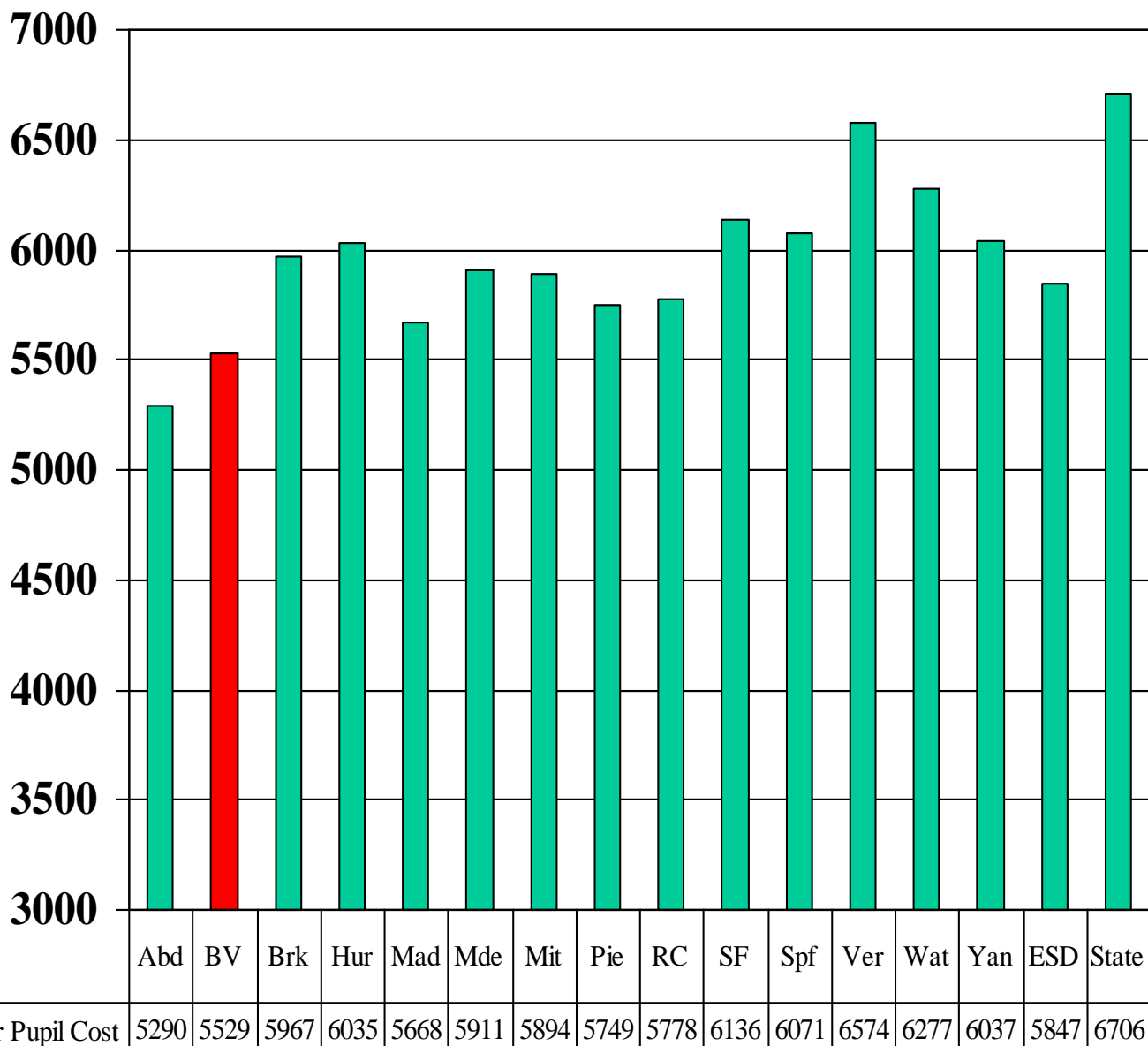
Dollars



% Increase



General Fund Per Pupil Cost (“Large Schools”) 2009-10 State Statistical Profile

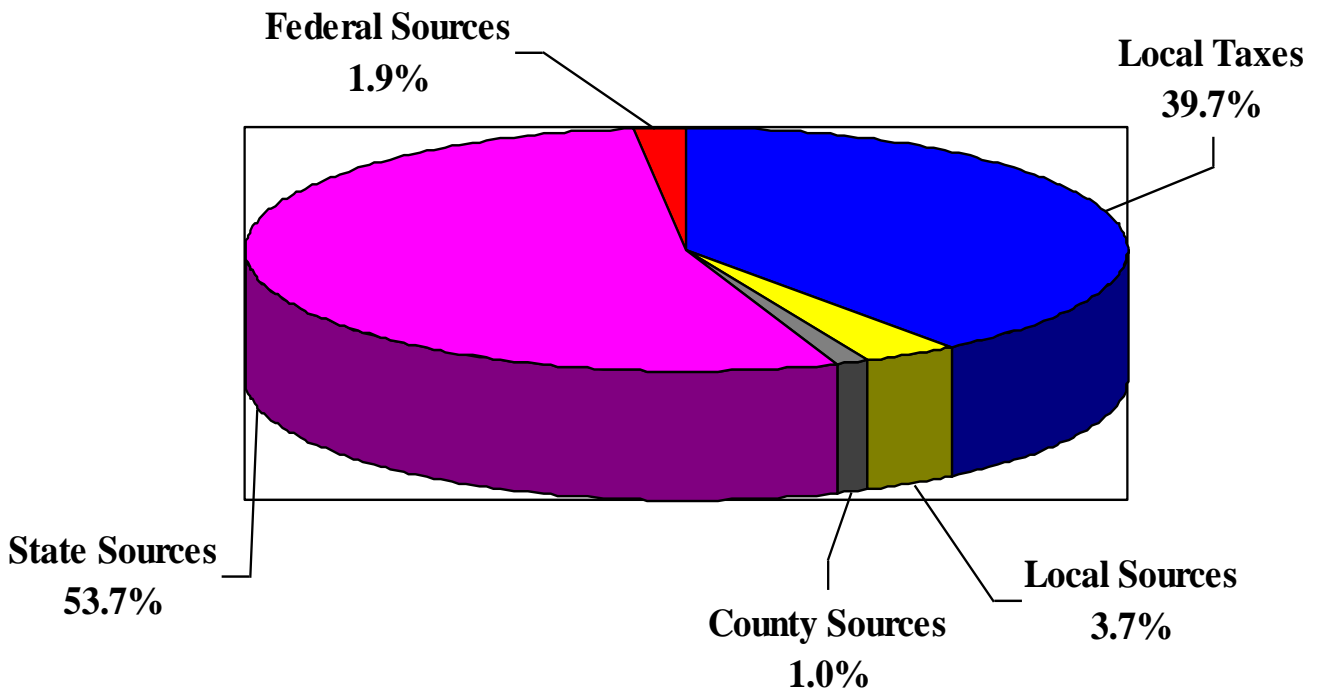


2011-12 General Fund Revenue

\$17,260,000

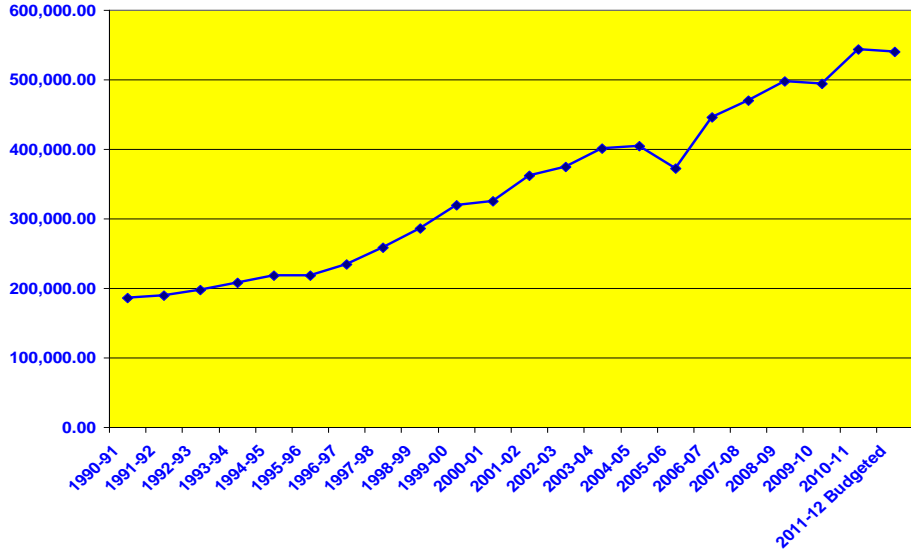
Where the Money Comes From

- Local Taxes \$ 6,855,000
- Local Sources \$ 635,000
- County Apportionment \$ 175,000
- State Sources \$ 9,270,000
- Federal Sources \$ 325,000

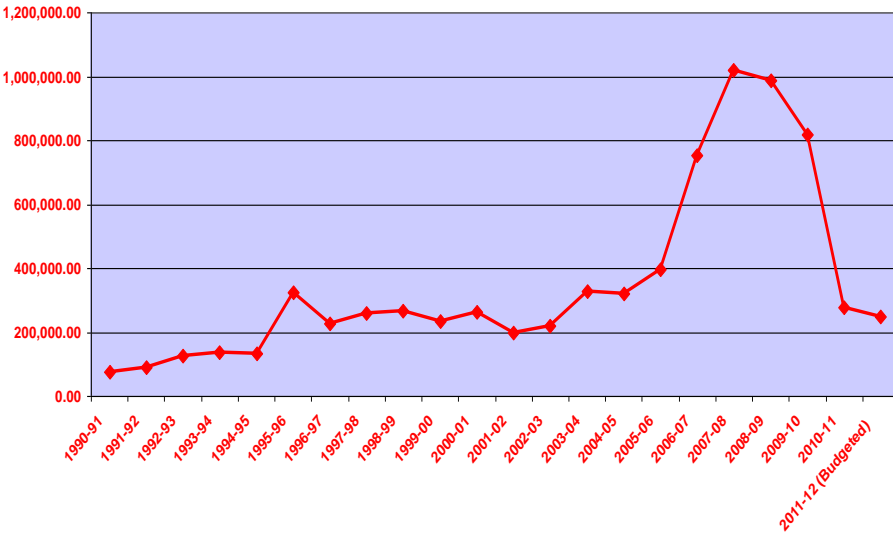


"Other Revenues" History

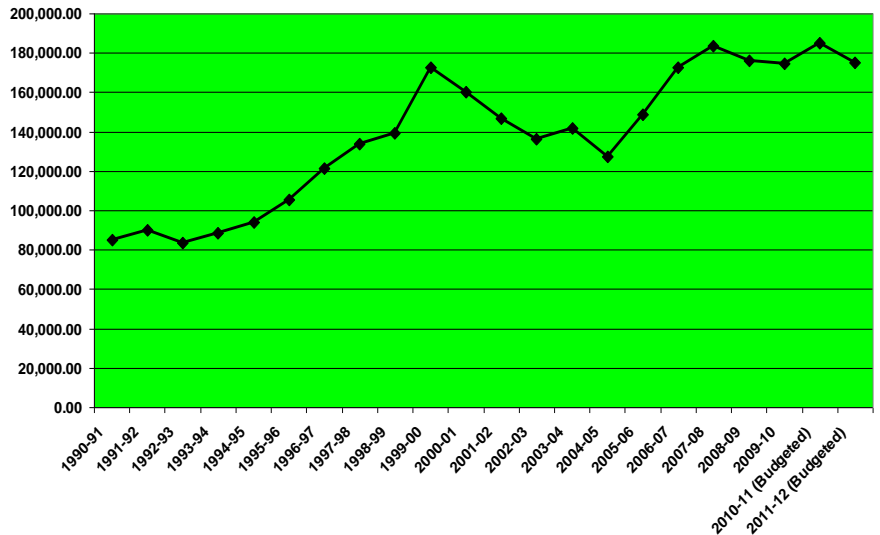
GROSS RECEIPTS



BANK FRANCHISE TAX



COUNTY APPORTIONMENT



2011-12 Capital Outlay - \$3,630,000

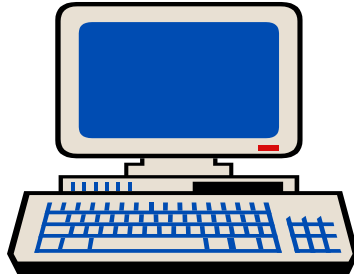
General Fund Expenditures (Insurance/Utilities) (15.2%) \$550,000



Classroom Furnishings/Equipment (2.9%) \$104,300



Co-Curricular (.7%) 24,500



Facility Improvements (44.9%) \$1,630,400

Technology (11.6%) \$423,000



Maintenance Equipment (2.6%) \$95,600

Transportation (8.4%) \$305,200

Debt Payment (8.1%) \$293,000



Textbook Adoption (1.7%) \$61,000

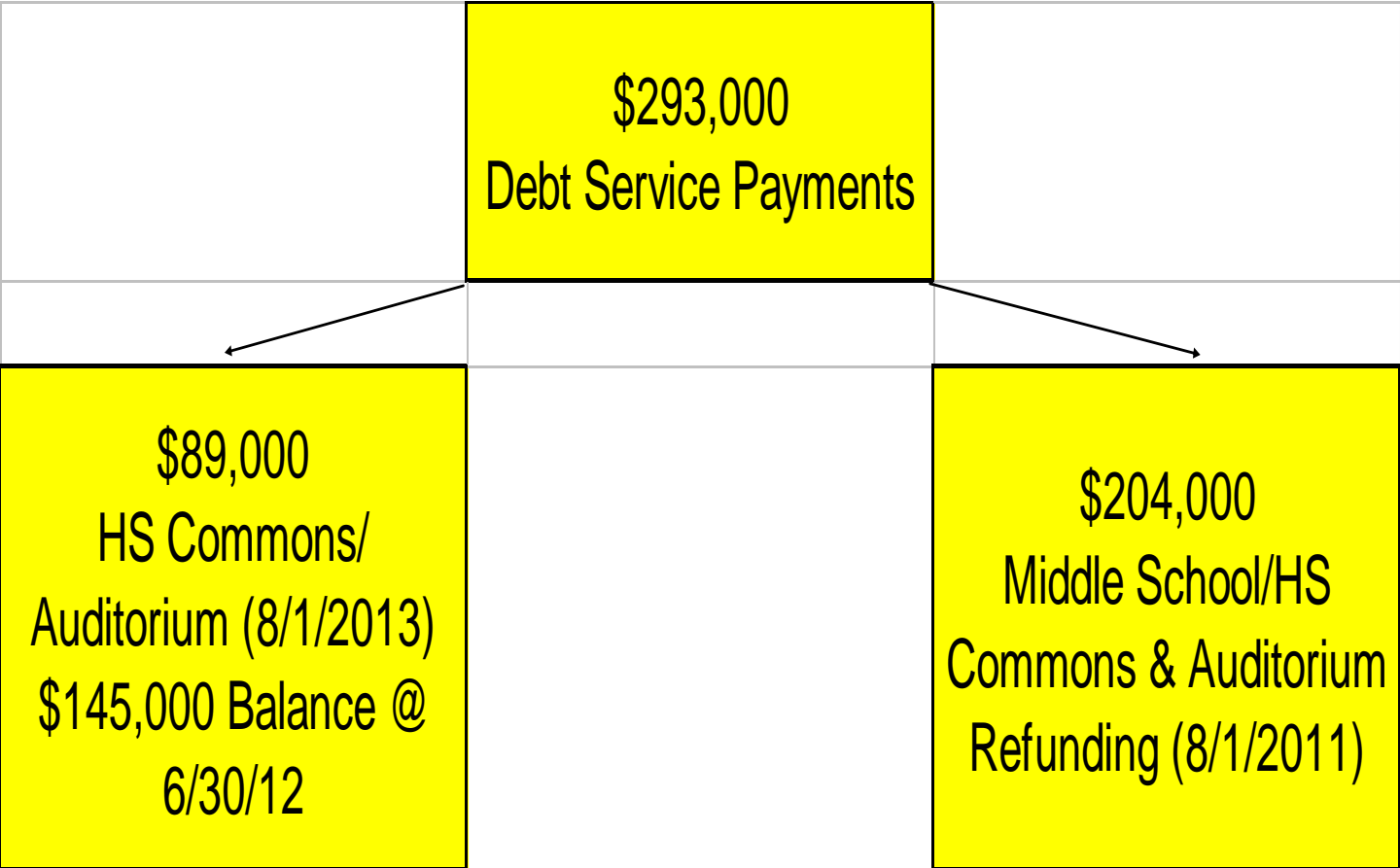


Printing Services (2.1%) \$75,000



Library Books (1.9%) \$68,000

2011-12 Capital Outlay Debt Service



2011-12 Special Education Budget

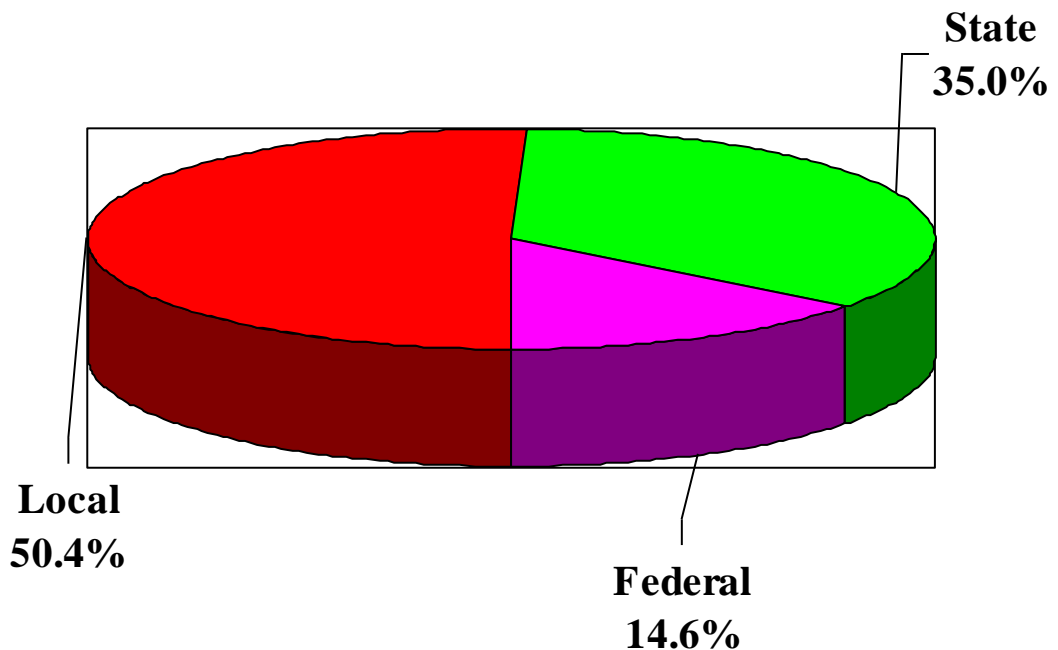
Instructional	\$ 2,786,800
Director	155,200
Transportation	188,000
Educational Co-op	395,000
Out of District Placements	<u>115,000</u>
	\$ 3,640,000
 2010-11 Budget	 <u>3,720,000</u>
 Decrease	 \$ (80,000) (2.2%)

2011-12 Special Education

REVENUE

Local Sources	\$ 1,845,000
State Sources	1,281,000
Federal Sources	533,000

TOTAL **\$3,670,000**



Pension Fund



- 2011-12 Budget proposes \$.30 Levy (Maximum)
- Generates approximately \$370,000/year
- Used to pay early retirement costs and SDRS costs
- 2011-12 Budget proposes expenditures of \$226,400 (\$115,000-Early Retirement; \$111,400-1% SD Retirement)

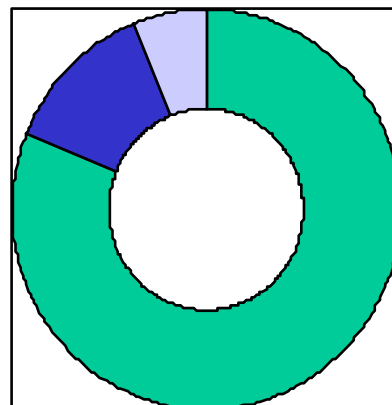
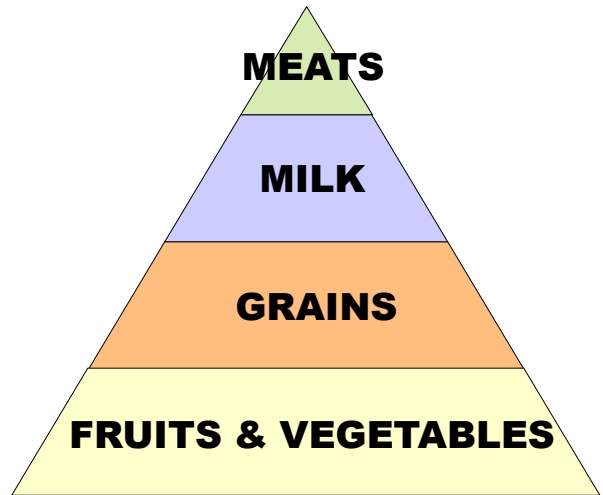
2011-12 Bond Redemption

	<p>\$2,015,000 General Obligation Bond Payments</p>	
	↓	
<p>\$53,000 MS Construction (7/15/2011)</p>	<p>\$620,000 Bennis Elementary \$6,770,000 Balance @ 6/30/12 (7/1/2021)</p>	<p>\$1,342,000 Assam Elementary & HS Addition/Activities Center \$21,330,000 Balance @ 6/30/12 (12/15/2027)</p>

Brandon Valley Child Nutrition

- Averages nearly 2,600 lunches/ 270 breakfasts served daily - Approximately 453,000 lunches & 46,000 breakfasts per school year
- An additional 114,000 “lunch equivalents” are served through ala carte sales
- Budgeted revenues are \$1,796,500
- Budgeted expenditures are \$1,752,000
- Budget assumes the following meal prices:

	Lunch	Breakfast
K-5	\$2.30	\$1.40
6-12	\$2.60	\$1.60
Adult	\$3.10	\$1.90



■ Regular	(81%)
■ Free	(13%)
■ Reduced	(6%)

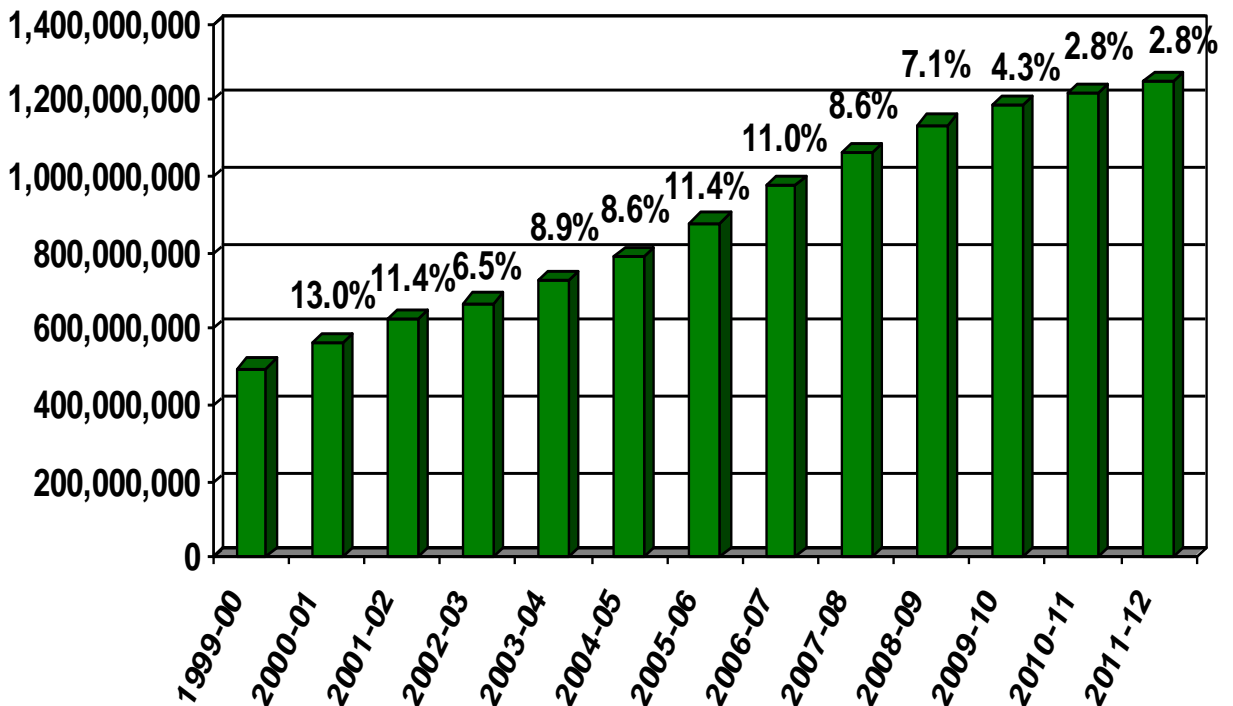
2011-12

Property Valuations

	2011-12	2010-11	Increase
AG LAND	100,518,672	98,492,533	2,026,139
NON-AG Z	0	0	0
OWNER OCCUPIED	814,916,075	793,670,197	21,245,878
OTHER (Commercial)	260,527,070	251,724,372	8,802,698
UTILITIES	75,000,000	73,496,894	1,503,106
TOTAL	1,250,961,817	1,217,383,996	33,577,821
		% Increase	2.8%

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	\$1,186,131,080
2010-11	\$1,218,887,102
2011-12	\$1,250,961,817



Mill Levies

		2011 Taxes Payable	
General Fund-Ag		2.60	
General Fund-Owner Occupied		4.04	
General Fund-Commercial		8.64	
Capital Outlay Fund		3.00	
Special Education Fund		1.21	
Pension Fund		0.30	
Bond Redemption Fund		1.69	
TOTAL AG LEVY		8.80	
TOTAL OWNER OCC. LEVY		10.24	
TOTAL COMMERCIAL LEVY		14.84	

**School Taxes - \$160,000 Home:
2011 - \$1,638**