



FISCAL YEAR 2025
BUDGET DOCUMENTS

NOTICE OF HEARING

FISCAL YEAR 2025 BUDGET

Notice is hereby given that the School Board of the De Smet School District #38-2 will conduct a public hearing in the Library of the High School in De Smet, SD on Wednesday, the 10th day of July, 2024, at 5:30 PM for the purpose of considering the foregoing proposed budget for the fiscal year of July 1st, 2024 through June 30th, 2025, and its supporting data.

Cassi Johnson,
Business Manager
De Smet School District #38-2
405 Third Street SW
De Smet, SD 57231

Publish on July 3rd and 10th, 2024

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DE SMET SCHOOL DISTRICT 38-2
FY25 APPROPRIATIONS BUDGET

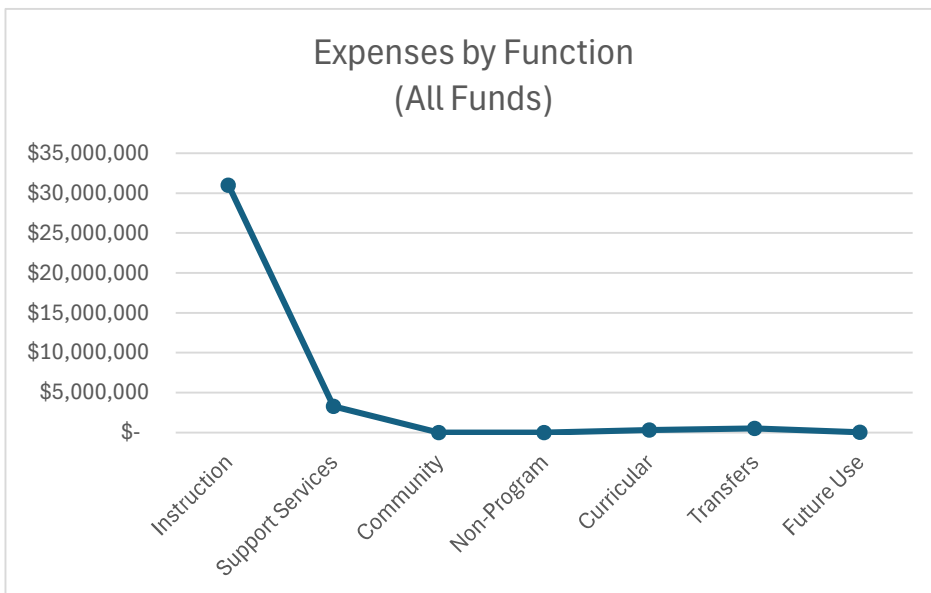
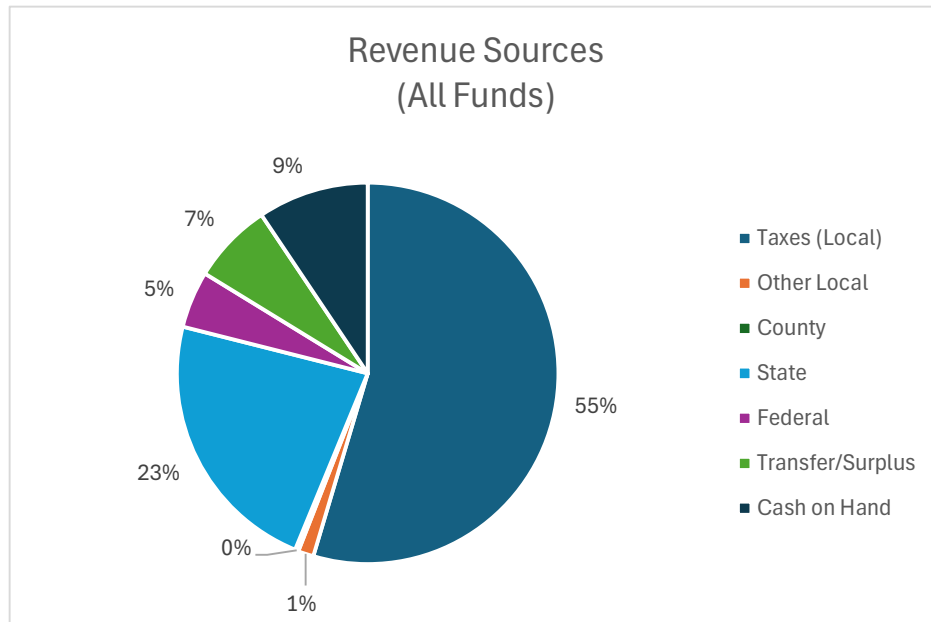
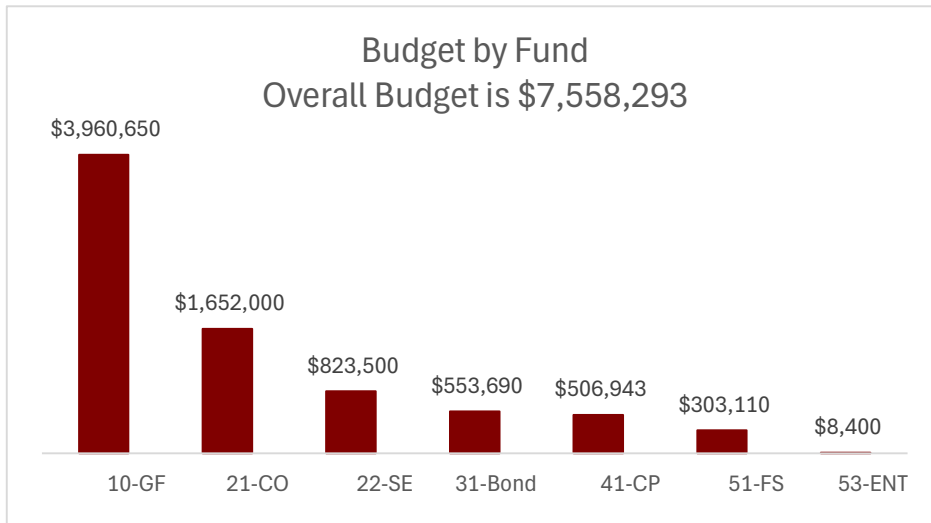
	10	21	22	31	41	51	53
	GENERAL FUND	CAPITAL OUTLAY	SPECIAL EDUCATION	BOND REDEMPTION	CAPITAL PROJECTS	FOOD SERVICE	ENTERPRISE (DRIVERS ED)
INSTRUCTION							
<u>REGULAR PROGRAMS</u>							
1111 Elementary Programs	\$ 743,288.00	\$ 97,000.00					
1112 Summer Term	\$ 5,700.00						
1121 Middle School Programs	\$ 426,134.00	\$ 82,500.00					
1131 High School Programs	\$ 743,179.00	\$ 82,500.00					
1141 Preschool Services	\$ 44,113.00						
<u>PROGRAM FOR SPECIAL EDUCATION</u>							
1221 Mild to Moderate Disabilities			\$ 542,039.00				
1222 Severe Disabilities			\$ 14,638.00				
1223 Center Base Day Program			\$ 61,050.00				
1226 Early Childhood			\$ 12,250.00				
1250 ELL	\$ 79,720.00						
1273 Title I/Read.Intervention	\$ 164,892.00						
TOTAL INSTRUCTION	\$ 2,207,026.00	\$ 262,000.00	\$ 629,977.00	\$ -	\$ -	\$ -	\$ -
SUPPORT SERVICES							
<u>PUPILS</u>							
2122 Guidance Services	\$ 77,220.00	\$ 500.00					
2139 Health Services	\$ 2,250.00						
2142 Psychology Services			\$ 28,500.00				
2152 Speech Pathology Services			\$ 36,970.00				
2171 Physical Therapy			\$ 9,150.00				
2172 Occupational Therapy			\$ 15,700.00				
<u>INSTRUCTIONAL STAFF</u>							
2213 Teacher Mentor Program	\$ 5,550.00						
2219 Improve.of Instruct.Staff	\$ 25,365.00						
2222 Library Services	\$ 22,295.00	\$ 12,500.00					
2227 Technology In School	\$ 117,320.00	\$ 11,000.00					
<u>GENERAL ADMINISTRATION</u>							
2311 Board of Education	\$ 27,575.00						
2315 Legal Services	\$ 10,000.00						
2317 Audit Services	\$ 12,000.00						
2321 Superintendent Services	\$ 93,668.00						
2329 NESC Adm. Serv.	\$ 255.00						
2410 Principal Services	\$ 174,452.00	\$ 11,000.00					
2490 Medicaid Admin	\$ 300.00						
2529 Business Office	\$ 89,295.00	\$ 12,500.00					
2535 Facilities Acquis/Const					\$ 494,982.00		
2539 Other Prof & Tech (Architect)					\$ 11,961.00		
2549 Operation and Maintenance	\$ 579,794.00	\$ 480,000.00					
2559 Pupil Transportation	\$ 216,341.00	\$ 293,930.00					
2569 Food Services						\$ 303,110.00	
2642 Recruit. And Placement	\$ 1,000.00						
2710 Spec. Ed. Administration			\$ 101,953.00				
2754 Hearing Services			\$ 1,250.00				
TOTAL SUPPORT SERVICES	\$ 1,454,680.00	\$ 821,430.00	\$ 193,523.00	\$ -	\$ 506,943.00	\$ 303,110.00	\$ -
COMMUNITY SERVICES							
3900 Driver's Education							8400
TOTAL COMM SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,400.00
NON-PROGRAM CHARGES							
4400 Payments to State Unempl.	\$ 2,000.00						
TOTAL NON-PROGRAM CHARGES	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE (5000)		\$ 25,820.00		\$ 519,975.00			
CO-CURRICULAR ACTIVITIES							
6100 Male Activities	\$ 77,697.00	\$ 7,500.00					
6200 Female Activities	\$ 52,980.00	\$ 5,500.00					
6550 Transportation Services	\$ 24,910.00						
6900 Combined Activities	\$ 109,357.00	\$ 29,750.00					
TOTAL CO-CURR ACTIVITIES	\$ 264,944.00	\$ 42,750.00	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING TRANSFERS OUT (8110)	\$ 32,000.00	\$ 500,000.00					
RESERVE FOR FUTURE				\$ 33,715.00			
TOTAL APPROPRIATIONS	\$ 3,960,650.00	\$ 1,652,000.00	\$ 823,500.00	\$ 553,690.00	\$ 506,943.00	\$ 303,110.00	\$ 8,400.00

DE SMET SCHOOL DISTRICT 38-2
FY25 APPROPRIATIONS BUDGET

	10	21	22	31	41	51	53
	GENERAL FUND	CAPITAL OUTLAY	SPECIAL EDUCATION	BOND REDEMPTION	CAPITAL PROJECTS	FOOD SERVICE	ENTERPRISE (DRIVERS ED)
FUND BALANCE DESIGNATED TO BUDGET	\$ 111,222.00	\$ 250,000.00	\$ 134,000.00		\$ 225,072.00	\$ 12,600.00	\$ 900.00
REVENUE FROM LOCAL SOURCES							
TAXES							
1110 Ad Valorem	\$ 1,500,000.00	\$ 1,265,725.00	\$ 680,000.00	\$ 552,290.00			
1120 Prior Year Taxes	\$ 26,000.00	\$ 11,000.00	\$ 6,000.00				
1140 Utility Taxes	\$ 43,000.00						
1190 Penalties & Interest on Taxes	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 1,400.00			
TOTAL TAXES	\$ 1,570,000.00	\$ 1,277,725.00	\$ 686,500.00	\$ 553,690.00	\$ -	\$ -	\$ -
TUITION AND FEES							
1316 Drivers Education Tuition							\$ 7,500.00
EARNINGS ON INVESTMENTS							
1510 Interest Earned	\$ 7,000.00				\$ 31,871.00	\$ 10,000.00	
FOOD SERVICE							
1610 Sales to Pupils						\$ 100,000.00	
1620 Sales to Adults						\$ 150.00	
1623 Reimburse Staff Meals						\$ 24,000.00	
1630 Ala Carte Sales						\$ 500.00	
1690 Other Sales						\$ 2,000.00	
CO-CURRICULAR ACTIVITIES							
1710 Admission	\$ 26,000.00						
1790 Activity Host Fees	\$ 4,500.00						
OTHER LOCAL REVENUE							
1920 Contributions		\$ 2,000.00					
1943 Services to Other LEA's	\$ 41,300.00						
1972 Medicaid Services			\$ 2,000.00				
1973 Indirect Medicaid Services	\$ 2,000.00		\$ 1,000.00				
1990 Other	\$ 15,000.00	\$ 1,000.00					
TOTAL LOCAL REVENUE	\$ 1,665,800.00	\$ 1,280,725.00	\$ 689,500.00	\$ 553,690.00	\$ 31,871.00	\$ 136,650.00	\$ 7,500.00
REVENUE FROM INTERMEDIATE SOURCES							
COUNTY							
2110 County Apportionment	\$ 12,000.00						
2200 Revenue in Lieu of Taxes	\$ 12,000.00						
TOTAL INTERM. REVENUE	\$ 24,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE FROM STATE SOURCES							
UNRESTRICTED GRANTS-IN-AID							
3111 State Aid	\$ 1,689,483.00						
3112 State Apportionment	\$ 25,000.00						
3114 Bank Franchise Tax	\$ 54,000.00						
3125 162 Teacher Mentor Program	\$ 5,550.00						
FOOD SERVICE ASSISTANCE							
3810 Cash Reimbursement						\$ 700.00	
TOTAL REVENUE FROM STATE	\$ 1,774,033.00	\$ -	\$ -	\$ -	\$ -	\$ 700.00	\$ -
REVENUE FROM FEDERAL SOURCES							
RESTRICTED GRANTS-IN-AID							
4149 151 Small Rural Schools Grant (SRSA)	\$ 21,937.00						
4151 198 Clean Diesel Bus Grant		\$ 40,338.00					
4153 153 Title IV Part A	\$ 10,000.00						
4158 158 Title I	\$ 81,313.00						
4149 159 Title II Part A	\$ 22,345.00						
4161 161 Perkins Grant							
4191 193 ESSSER III		\$ 78,293.00					
FOOD SERVICE ASSISTANCE							
4810 Federal Reimbursement						\$ 77,000.00	
4810 123 FFVP Program						\$ 14,000.00	
4810 461 USDA Supply Chain Asst						\$ 7,660.00	
4820 Donated Commodities						\$ 22,500.00	
TOTAL REVENUE FROM FEDERAL	\$ 135,595.00	\$ 118,631.00	\$ -	\$ -	\$ -	\$ 121,160.00	\$ -
OTHER SOURCES/TRANSFERS IN (5110)							
5110 Transfer In	\$ 250,000.00				\$ 250,000.00	\$ 32,000.00	
5130 Sale of Surplus Property		\$ 2,644.00					
TOTAL OTHER SOURCES	\$ 250,000.00	\$ 2,644.00	\$ -	\$ -	\$ 250,000.00	\$ 32,000.00	\$ -
TOTAL APPROPRIATIONS	\$ 3,960,650.00	\$ 1,652,000.00	\$ 823,500.00	\$ 553,690.00	\$ 506,943.00	\$ 303,110.00	\$ 8,400.00

DE SMET SCHOOL DISTRICT 38-2

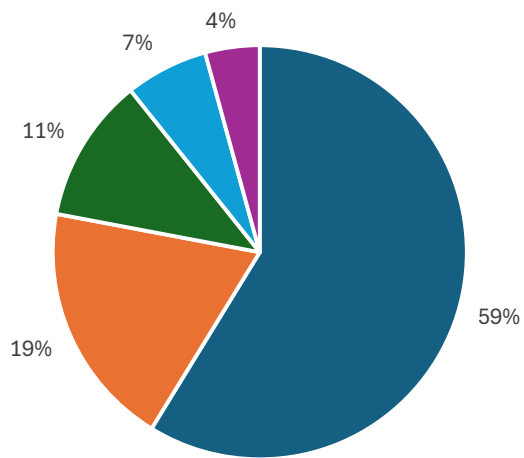
HIGHLIGHTS



DE SMET SCHOOL DISTRICT 38-2

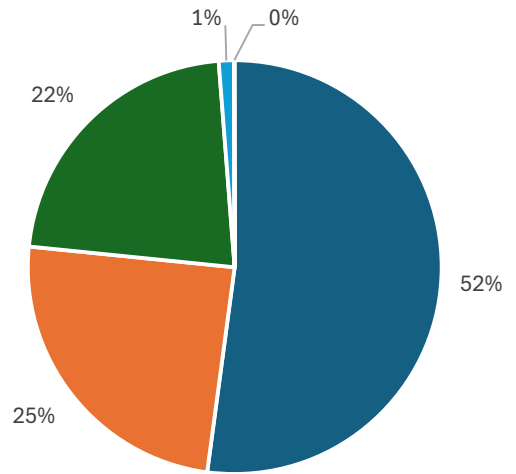
HIGHLIGHTS continued

General Fund Expenses by Category



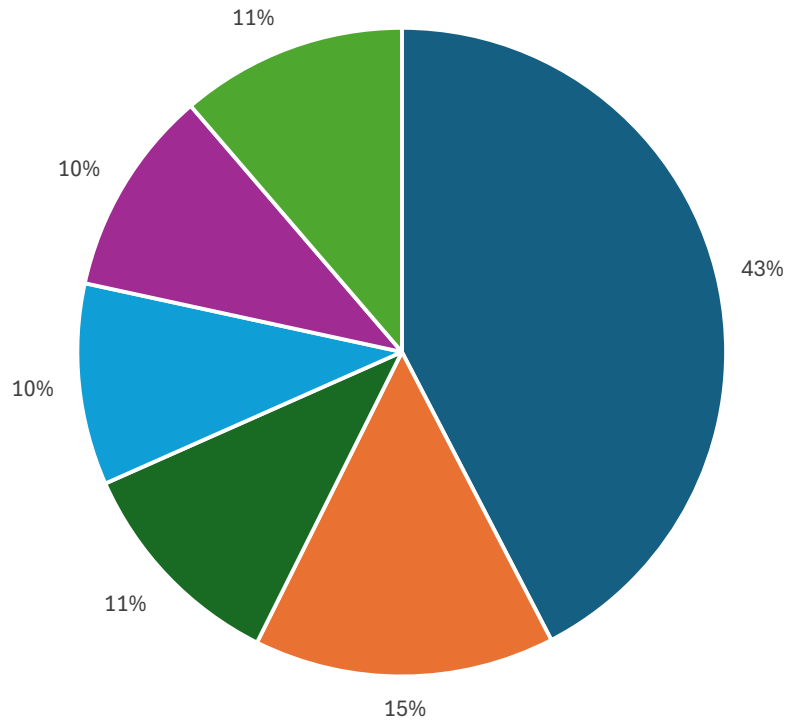
- 100-Salaries
- 200-Benefits
- 300-Contracts
- 400-Supplies
- 600-Fees

Special Education Expenses by Category



- 100-Salaries
- 200-Benefits
- 300-Contracts
- 400-Supplies
- 600-Fees

Total Expenses by Category
(General Fund, Capital Outlay, Special Education, Food Service & Enterprise Funds)



- 100-Salaries
- 200-Benefits
- 300-Contracts
- 400-Supplies
- 600-Fees
- 500-Capt Acq

DE SMET SCHOOL DISTRICT 38-2
GENERAL FUND

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY24 ACTUAL	FY 25 BUDGET
MEANS OF FINANCE						
10 1110	AD VALOREM TAXES	\$ 1,316,117.74	\$ 1,367,002.75	\$ 1,400,000.00	\$ 1,396,077.09	\$ 1,500,000.00
10 1120	PRIOR YEAR TAXES	\$ 6,162.50	\$ 5,374.98	\$ 24,000.00	\$ 23,739.87	\$ 26,000.00
10 1140	UTILITY TAXES	\$ 42,520.22	\$ 48,427.70	\$ 42,520.00	\$ 18,791.52	\$ 43,000.00
10 1190	PENALTIES & INTEREST ON TAXES	\$ 1,346.08	\$ 1,483.75	\$ 1,205.00	\$ 1,201.02	\$ 1,000.00
10 1510	INTEREST	\$ 2,160.57	\$ 11,134.07	\$ 6,250.00	\$ 6,217.02	\$ 7,000.00
10 1710	ADMISSIONS	\$ 27,115.70	\$ 22,601.95	\$ 26,150.00	\$ 26,108.19	\$ 26,000.00
10 1790	ACTIVITY HOST FEES	\$ -	\$ -	\$ 4,800.00	\$ 4,744.49	\$ 4,500.00
10 1920	CONTRIBUTIONS	\$ 1,550.00	\$ 1,555.00	\$ -	\$ -	\$ -
10 1941	SERVICES WITHIN STATE - TUITION	\$ -	\$ 26,756.41	\$ -	\$ -	\$ -
10 1943	SERVICES TO OTHER LEA'S	\$ 28,160.99	\$ 13,350.00	\$ 43,000.00	\$ 42,770.59	\$ 41,300.00
10 1972	INDIRECT MEDICAID SERVICES	\$ 2,329.92	\$ 2,855.49	\$ 2,000.00	\$ 1,871.81	\$ 2,000.00
10 1990	OTHER	\$ 16,612.70	\$ 14,541.14	\$ 17,500.00	\$ 17,481.02	\$ 15,000.00
	LOCAL	\$ 1,444,076.42	\$ 1,515,083.24	\$ 1,567,425.00	\$ 1,539,002.62	\$ 1,665,800.00
10 2110	COUNTY APPORTIONMENT	\$ 11,878.71	\$ 11,294.83	\$ 13,500.00	\$ 13,439.38	\$ 12,000.00
10 2200	REVENUE IN LIEU OF TAXES	\$ 9,738.92	\$ 13,694.38	\$ 14,500.00	\$ 14,460.12	\$ 12,000.00
	COUNTY	\$ 21,617.63	\$ 24,989.21	\$ 28,000.00	\$ 27,899.50	\$ 24,000.00
10 3111	STATE AID	\$ 988,299.00	\$ 1,176,496.00	\$ 1,480,000.00	\$ 147,286.00	\$ 1,689,483.00
10 3112	STATE APPORTIONMENT	\$ 18,086.18	\$ 18,130.51	\$ 25,000.00	\$ 24,639.35	\$ 25,000.00
10 3114	BANK FRANCHISE TAX	\$ 34,013.15	\$ 39,998.53	\$ 54,000.00	\$ 53,878.75	\$ 54,000.00
10 3125 162	TEACHER MENTOR PROGRAM	\$ -	\$ -	\$ 2,065.00	\$ 2,062.42	\$ 5,550.00
10 3129 152	INNOVATIVE GRANT	\$ 3,588.05	\$ -	\$ 7,456.00	\$ 7,455.24	\$ -
10 3900	OTHER STATE SOURCES	\$ -	\$ 884.14	\$ 500.00	\$ 500.00	\$ -
10 3900 172	DAKOTA DREAMS PROGRAM	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -
	STATE	\$ 1,043,986.38	\$ 1,235,509.18	\$ 1,572,021.00	\$ 238,821.76	\$ 1,774,033.00
10 4149 149	SMALL RURAL SCHOOLS GRANT	\$ -	\$ 26,009.00	\$ 25,872.00	\$ 25,872.00	\$ 21,937.00
10 4151	OTHER FEDERAL GRANT	\$ 23,591.00	\$ 24,958.00	\$ -	\$ -	\$ -
10 4151 019	OTHER FEDERAL GRANT - COVID	\$ 11,880.28	\$ 12,077.37	\$ -	\$ -	\$ -
10 4153 153	TITLE IV PART A	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
10 4158 158	TITLE I	\$ 46,973.00	\$ 44,069.00	\$ 46,397.00	\$ 37,478.00	\$ 81,313.00
10 4149 159	TITLE II PART A	\$ 13,567.00	\$ 23,553.00	\$ 11,485.00	\$ 11,170.00	\$ 22,345.00
10 4161 161	PERKINS GRANT	\$ -	\$ -	\$ 1,360.00	\$ 1,360.00	\$ -
10 4190	FEDERAL WETLANDS	\$ 62,999.05	\$ -	\$ -	\$ -	\$ -
10 4190 190	ESSER II	\$ -	\$ 145,478.00	\$ 1,783.00	\$ 1,783.00	\$ -
10 4191 193	ESSER III - GENERAL	\$ -	\$ -	\$ 51,126.00	\$ 38,345.00	\$ -
	FEDERAL	\$ 169,010.33	\$ 286,144.37	\$ 148,023.00	\$ 126,008.00	\$ 135,595.00
10 5110	TRANSFER FROM CAPITAL OUTLAY	\$ 552,658.00	\$ -	\$ -	\$ -	\$ 250,000.00
	CASH ON HAND	\$ -	\$ -	\$ 363,720.00	\$ -	\$ 111,222.00
	OTHER	\$ 552,658.00	\$ -	\$ 363,720.00	\$ -	\$ 361,222.00
TOTAL MEANS OF FINANCE		\$ 2,165,744.75	\$ 1,801,227.61	\$ 2,079,168.00	\$ 1,665,010.62	\$ 3,960,650.00

NOTES:

- LOCAL** Ad Valorem tax levies are set by the legislature. The only control the local district has on the levy is the amount of the opt out which will remain at its full levy. The valuations and approval by the State Department of Revenue will finalize this amount in late fall. Valuations have decreased.
- COUNTY** County Apportionment funds are funds received from court fines. Revenue in Lieu of Taxes are revenues generated by an intermediate governmental unit and is spread among all taxing funds.
- STATE** State Aid is based on our total enrollment figure, taken on the last Friday of September in the current school year. The State applies the revenue generated by the approved levy against our local property values and pays the difference needed to fund the approved per student funding level.
- FEDERAL** Other grants from the Federal Government are dollars received through the Small Rural School Achievement (SRSA) program. These funds are to be used for activities authorized under the ESEA program and are treated as additional Title Funds. Title Funds are based on our free and reduced meals. ESSER III funds (from COVID) must all be obligated by September 2024.

DE SMET SCHOOL DISTRICT 38-2
GENERAL FUND continued

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY24 ACTUAL	FY 25 BUDGET
APPROPRIATIONS						
1111	ELEMENTARY PROGRAMS	\$ 549,205.34	\$ 606,979.65	\$ 550,506.00	\$ 549,822.75	\$ 743,288.00
1112	SUMMER PROGRAMS	\$ 3,668.17	\$ 3,229.11	\$ 6,038.00	\$ 6,022.38	\$ 5,700.00
1121	MIDDLE SCHOOL PROGRAMS	\$ 367,142.16	\$ 331,817.66	\$ 447,489.00	\$ 446,074.91	\$ 426,134.00
1131	HIGH SCHOOL PROGRAMS	\$ 616,630.00	\$ 605,568.18	\$ 689,976.00	\$ 688,640.98	\$ 743,179.00
1141	PREK PROGRAMS	\$ 32,337.71	\$ 32,883.12	\$ 45,582.00	\$ 45,136.46	\$ 44,113.00
1250	ELL PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ 79,720.00
1273	TITLE/READING INTERVENTION	\$ 96,412.59	\$ 97,466.42	\$ 148,200.00	\$ 147,788.54	\$ 164,892.00
	INSTRUCTIONAL	\$ 1,665,395.97	\$ 1,580,477.72	\$ 1,887,791.00	\$ 1,883,486.02	\$ 2,207,026.00
2122	GUIDANCE	\$ 70,050.26	\$ 68,203.11	\$ 72,485.00	\$ 72,476.09	\$ 77,220.00
2129	HEALTH SERVICES	\$ 100.00	\$ 921.15	\$ 1,837.00	\$ 1,836.97	\$ 2,250.00
2213	TEACHER MENTOR PROGRAM	\$ -	\$ -	\$ 1,980.00	\$ 1,977.27	\$ 5,550.00
2219	IMPROV OF INSTRUCTIONAL STAFF	\$ 11,284.40	\$ 21,279.53	\$ 5,635.00	\$ 5,630.43	\$ 25,365.00
2222	LIBRARY	\$ 48,579.42	\$ 47,512.06	\$ 57,875.00	\$ 57,860.15	\$ 22,295.00
2227	TECHNOLOGY	\$ 66,491.69	\$ 37,681.11	\$ 115,372.00	\$ 115,366.29	\$ 117,320.00
2311	BOARD OF EDUCATION	\$ 41,775.93	\$ 32,144.63	\$ 12,330.00	\$ 12,323.50	\$ 27,575.00
2315	LEGAL SERVICES	\$ -	\$ -	\$ 50.00	\$ 50.00	\$ 10,000.00
2317	AUDIT SERVICES	\$ -	\$ -	\$ 10,500.00	\$ 10,500.00	\$ 12,000.00
2321	OFFICE OF SUPERINTENDENT	\$ 66,610.33	\$ 71,160.33	\$ 106,866.00	\$ 106,808.81	\$ 93,668.00
2329	NESC ADM SERVICES	\$ 270.12	\$ 501.07	\$ 265.00	\$ 261.00	\$ 255.00
2410	PRINCIPALS OFFICE	\$ 219,612.80	\$ 254,715.23	\$ 257,884.00	\$ 257,804.67	\$ 174,452.00
2490	MEDICAID ADMIN	\$ 211.24	\$ 188.21	\$ 135.00	\$ 134.22	\$ 300.00
2529	FISCAL SERVICES	\$ 123,415.09	\$ 130,859.09	\$ 152,255.00	\$ 152,228.10	\$ 89,295.00
2549	OPERATION & MAINTENANCE	\$ 459,688.99	\$ 501,718.35	\$ 542,946.00	\$ 541,802.20	\$ 579,794.00
2559	TRANSPORTATION	\$ 146,589.91	\$ 140,369.72	\$ 191,885.00	\$ 191,822.17	\$ 216,341.00
2569	FOOD SERVICE (FFVP)	\$ 18,699.28	\$ 12,434.34	\$ -	\$ -	
2642	RECRUITMENT & PLACEMENT	\$ 907.00	\$ 639.00	\$ 770.00	\$ 769.00	\$ 1,000.00
	SUPPORT SERVICES	\$ 1,274,286.46	\$ 1,320,326.93	\$ 1,531,070.00	\$ 1,529,650.87	\$ 1,454,680.00
4400	PAYMENTS TO STATE UNEMPLOYMENT	\$ 326.19	\$ -	\$ -	\$ -	\$ 2,000.00
	NON-PROGRAM CHARGES	\$ 326.19	\$ -	\$ -	\$ -	\$ 2,000.00
6100	MALE ACTIVITIES	\$ 61,933.24	\$ 60,747.69	\$ 67,688.00	\$ 67,672.48	\$ 77,697.00
6200	FEMALE ACTIVITIES	\$ 38,131.71	\$ 35,789.88	\$ 45,960.00	\$ 45,934.98	\$ 52,980.00
5550	TRANSPORTATION SERVICES	\$ 24,775.00	\$ 33,088.03	\$ 18,280.00	\$ 18,269.85	\$ 24,910.00
6900	COMBINED ACTIVITIES	\$ 83,530.23	\$ 77,150.76	\$ 96,400.00	\$ 96,374.52	\$ 109,357.00
	CO-CURRICULAR ACTIVITIES	\$ 208,370.18	\$ 206,776.36	\$ 228,328.00	\$ 228,251.83	\$ 264,944.00
8110	OPERATING TRANSFERS OUT TO FS	\$ 5,000.00	\$ 35,657.00	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00
	OTHER	\$ 5,000.00	\$ 35,657.00	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00
TOTAL MEANS OF FINANCE		\$ 3,153,378.80	\$ 3,143,238.01	\$ 3,679,189.00	\$ 3,673,388.72	\$ 3,960,650.00

NOTES:

- INSTRUCTION** The State gave a 4% increase to Education, which was passed along to our staff. The district approved a 5% increase to starting teacher salary. This figures out to be a 5-7% increase for returning certified staff. There was coding added to track spending on ELL programs.
- SUPPORT SERVICES** The services support but do not directly provide instruction to students. The staff salaries included within this category do not apply towards the teacher compensation accountability. The decrease is primarily due to reduction in staff in the Business Office.
- NON-PROGRAM ACTIVITIES** The quarterly unemployment fees are charged to this function code.
The coaches and advisors received a stipend increase.

DE SMET SCHOOL DISTRICT 38-2
CAPITAL OUTLAY FUND

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY24 ACTUAL	FY 25 BUDGET
MEANS OF FINANCE						
21 1110	AD VALOREM TAXES	\$ 942,403.58	\$ 1,022,377.33	\$ 1,096,568.00	\$ 1,089,154.95	\$ 1,265,725.00
21 1120	PRIOR YEAR TAXES	\$ 4,976.90	\$ 4,404.01	\$ 5,000.00	\$ 1,832.18	\$ 11,000.00
21 1190	PENALTIES & INTEREST ON TAXES	\$ 1,034.41	\$ 1,171.76	\$ 1,030.00	\$ 941.69	\$ 1,000.00
21 1920	CONTRIBUTIONS	\$ 12,742.68	\$ 10,887.00	\$ 5,000.00	\$ 500.00	\$ 2,000.00
21 1990	OTHER	\$ 31,380.20	\$ 465.69	\$ 10,000.00	\$ 6,086.03	\$ 1,000.00
	LOCAL	\$ 992,537.77	\$ 1,039,305.79	\$ 1,117,598.00	\$ 1,098,514.85	\$ 1,280,725.00
21 2200	REVENUE IN LIEU OF TAXES	\$ 1,818.99	\$ -	\$ -	\$ -	\$ -
	COUNTY	\$ 1,818.99	\$ -	\$ -	\$ -	\$ -
21 4149 197	EPA ELECTRIC BUS GRANT	\$ -	\$ -	\$ 390,802.00	\$ 390,801.84	\$ -
21 4151 198	CLEAN DIESEL BUS GRANT	\$ 21,375.00	\$ -	\$ -	\$ -	\$ 40,338.00
21 4161 161	PERKINS GRANT	\$ 2,403.74	\$ 2,435.00		\$ -	\$ -
21 4190 190	ESSER II	\$ -	\$ 43,187.00		\$ -	\$ -
21 4191 193	ESSER III	\$ 167,825.00	\$ -	\$ 49,000.00	\$ 49,000.00	\$ 78,293.00
	FEDERAL	\$ 191,603.74	\$ 45,622.00	\$ 439,802.00	\$ 439,801.84	\$ 118,631.00
21 5130	SALE OF SURPLUS PROPERTY	\$ -	\$ -	\$ 900.00	\$ 900.00	\$ 2,644.00
	CASH ON HAND	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00
	OTHER	\$ -	\$ -	\$ 900.00	\$ 900.00	\$ 252,644.00
TOTAL MEANS OF FINANCE		\$ 1,185,960.50	\$ 1,084,927.79	\$ 1,558,300.00	\$ 1,539,216.69	\$ 1,652,000.00

NOTES:

- >The District is requesting the max of \$3750/student for taxes. The anticipated enrollment is 350 students, which will generate about \$1,312,500.
- >The district has obligated funds to purchase a new handicap accessible bus. The bus will be financed by the Clean Diesel Bus Grant, ESSER III and Capital Outlay Funds.
- >The District plans to hold a surplus sale to dispose of items in late summer or early fall.

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY24 ACTUAL	FY 25 BUDGET
APPROPRIATIONS						
1111	ELEMENTARY PROGRAMS	\$ 18,615.41	\$ 16,137.56	\$ 296,000.00	\$ 295,608.32	\$ 97,000.00
1121	MIDDLE SCHOOL PROGRAMS	\$ 9,285.10	\$ 10,609.89	\$ 44,000.00	\$ 43,236.16	\$ 82,500.00
1131	HIGH SCHOOL PROGRAMS	\$ 36,447.59	\$ 79,401.28	\$ 45,000.00	\$ 44,270.04	\$ 82,500.00
	INSTRUCTIONAL	\$ 64,348.10	\$ 106,148.73	\$ 385,000.00	\$ 383,114.52	\$ 262,000.00
2122	GUIDANCE	\$ 500.00	\$ 450.00	\$ 500.00	\$ 500.00	\$ 500.00
2222	LIBRARY	\$ 6,724.38	\$ 4,403.86	\$ 4,109.00	\$ 4,034.87	\$ 12,500.00
2227	TECHNOLOGY	\$ 58,001.00	\$ 21,690.64	\$ 7,700.00	\$ 7,637.39	\$ 11,000.00
2321	OFFICE OF SUPERINTENDENT	\$ -	\$ -	\$ 3,100.00	\$ 3,035.65	\$ -
2410	PRINCIPALS OFFICE	\$ 21,955.60	\$ 1,541.79	\$ 19,000.00	\$ 18,528.00	\$ 11,000.00
2529	FISCAL SERVICES	\$ 715.20	\$ 2,224.07	\$ 13,000.00	\$ 12,507.18	\$ 12,500.00
2532	LAND ACQUISITION	\$ 20,525.61	\$ -	\$ -	\$ -	\$ -
2533	ARCHITECTURE & ENGINEERING	\$ 167,825.00	\$ -	\$ -	\$ -	\$ -
2549	OPERATION & MAINTENANCE	\$ 121,452.53	\$ 29,397.50	\$ 425,000.00	\$ 70,947.36	\$ 480,000.00
2559	TRANSPORTATION	\$ 112,125.00	\$ 48,834.76	\$ 555,000.00	\$ 461,642.68	\$ 293,930.00
	SUPPORT SERVICES	\$ 509,824.32	\$ 108,542.62	\$ 1,027,409.00	\$ 578,833.13	\$ 821,430.00
5000	DEBT SERVICE	\$ 25,820.00	\$ 25,820.00	\$ 25,820.00	\$ 25,820.00	\$ 25,820.00
	DEBT SERVICES	\$ 25,820.00	\$ 25,820.00	\$ 25,820.00	\$ 25,820.00	\$ 25,820.00
6100	MALE ACTIVITIES	\$ 10,523.64	\$ 16,070.80	\$ 8,000.00	\$ 7,692.00	\$ 7,500.00
6200	FEMALE ACTIVITIES	\$ 11,300.46	\$ 1,497.78	\$ 2,700.00	\$ 1,098.00	\$ 5,500.00
6900	COMBINED ACTIVITIES	\$ 20,498.50	\$ 18,385.38	\$ 22,135.00	\$ 17,097.98	\$ 29,750.00
	CO-CURRICULAR ACTIVITIES	\$ 42,322.60	\$ 35,953.96	\$ 32,835.00	\$ 25,887.98	\$ 42,750.00
8110	OPERATING TRANSFERS OUT TO CAPT PROJ	\$ 522,658.00	\$ -	\$ -	\$ -	\$ 500,000.00
	RESERVE FOR FUTURE USE	\$ -	\$ -	\$ 87,236.00		\$ -
	OTHER	\$ 522,658.00	\$ -	\$ 87,236.00	\$ -	\$ 500,000.00
TOTAL MEANS OF FINANCE		\$ 1,164,973.02	\$ 276,465.31	\$ 1,558,300.00	\$ 1,013,655.63	\$ 1,652,000.00

NOTES:

- INSTRUCTION The primary expenses include curriculum, software and subscriptions.
- SUPPORT SERVICES The District continues to keep cash on hand to replace equipment and update furnishings. The Board will also need to make a decision on what to do with the classroom wing of the old LIW building.
- DEBT SERVICE This is an Energy Lighting Grant, ongoing through 2027.
- ACTIVITIES The primary expenses include uniforms and Hudl subscriptions.
- TRANSFERS A \$250,000 transfer to both the General Fund and Capital Projects Fund are budgeted. The new LIW Elementary building will open this fall. Some additional funds (outside the Bond) are needed to complete the project.

DE SMET SCHOOL DISTRICT 38-2
SPECIAL EDUCATION FUND

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY24 ACTUAL	FY 25 BUDGET
MEANS OF FINANCE						
22 1110	AD VALOREM TAXES	\$ 518,887.54	\$ 575,274.42	\$ 678,000.00	\$ 657,190.01	\$ 680,000.00
22 1120	PRIOR YEAR TAXES	\$ 2,514.82	\$ 2,315.67	\$ 1,060.00	\$ 1,056.03	\$ 6,000.00
22 1190	PENALTIES & INTEREST ON TAXES	\$ 522.23	\$ 596.61	\$ 555.00	\$ 553.46	\$ 500.00
22 1972	MEDICAID DIRECT SERVICES	\$ 428.37	\$ 557.59	\$ 2,016.00	\$ 2,015.60	\$ 2,000.00
22 1973	MEDICAID INDIRECT SERVICES	\$ 358.00	\$ 439.00	\$ 950.00	\$ 949.86	\$ 1,000.00
22 1990	OTHER	\$ -	\$ 361.00	\$ 440.00	\$ 436.00	\$ -
	LOCAL	\$ 522,710.96	\$ 579,544.29	\$ 683,021.00	\$ 662,200.96	\$ 689,500.00
22 2200	REVENUE IN LIEU OF TAXES	\$ 1,004.57	\$ -	\$ -	\$ -	\$ -
	COUNTY	\$ 1,004.57	\$ -	\$ -	\$ -	\$ -
	CASH ON HAND	\$ -	\$ -	\$ 50,229.00	\$ -	\$ 134,000.00
	OTHER	\$ -	\$ -	\$ 50,229.00	\$ -	\$ 134,000.00
TOTAL MEANS OF FINANCE		\$ 523,715.53	\$ 579,544.29	\$ 733,250.00	\$ 662,200.96	\$ 823,500.00

NOTES:

The tax levy can stay at \$1.25 for FY2025. This provides enough revenue for the fund, with a small cushion in the event we needed to serve students will higher needs.

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY24 ACTUAL	FY 25 BUDGET
APPROPRIATIONS						
1221	MILD/MODERATE PROGRAMS	\$ 388,771.75	\$ 356,596.80	\$ 473,000.00	\$ 472,892.39	\$ 542,039.00
1222	SEVERE PROGRAMS	\$ 13,521.65	\$ 14,336.86	\$ 16,000.00	\$ 15,978.74	\$ 14,638.00
1223	DAY PROGRAMS	\$ -	\$ 43,755.35	\$ 60,300.00	\$ 60,257.20	\$ 61,050.00
1224	RESIDENTIAL PROGRAMS	\$ 24,475.12	\$ 11,840.00	\$ 6,400.00	\$ 6,390.00	\$ -
1226	EARLY CHILDHOOD PROGRAMS	\$ 13,235.43	\$ 6,818.04	\$ 9,505.00	\$ 9,502.80	\$ 12,250.00
	INSTRUCTIONAL	\$ 440,003.95	\$ 433,347.05	\$ 565,205.00	\$ 565,021.13	\$ 629,977.00
2140	PSYCHOLOGY	\$ 7,776.84	\$ 12,370.92	\$ 21,100.00	\$ 21,098.16	\$ 28,500.00
2150	SPEECH	\$ 14,343.99	\$ 20,616.02	\$ 31,080.00	\$ 31,025.48	\$ 36,970.00
2171	PHYSICAL THERAPY	\$ 3,355.20	\$ 5,064.60	\$ 7,140.00	\$ 7,139.04	\$ 9,150.00
2172	OCCUPATIONAL THERAPY	\$ 6,145.44	\$ 8,868.36	\$ 12,325.00	\$ 12,324.72	\$ 15,700.00
2710	ADMINISTRATIVE COSTS	\$ 79,718.15	\$ 86,132.32	\$ 93,000.00	\$ 92,967.25	\$ 101,953.00
2734	HEARING LOSS	\$ 463.72	\$ 385.00	\$ 3,400.00	\$ 3,400.00	\$ 1,250.00
	SUPPORT SERVICES	\$ 111,803.34	\$ 133,437.22	\$ 168,045.00	\$ 167,954.65	\$ 193,523.00
TOTAL MEANS OF FINANCE		\$ 551,807.29	\$ 566,784.27	\$ 733,250.00	\$ 732,975.78	\$ 823,500.00

NOTES:

The primary increase comes in the form of staff salaries.

The District has not received final numbers from NESC so some support service expenses could decrease.

DE SMET SCHOOL DISTRICT 38-2
BOND REDEMPTION

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY24 ACTUAL	FY 25 BUDGET
MEANS OF FINANCE						
31 1110	AD VALOREM TAXES	\$ -	\$ 91,262.86	\$ 397,050.00	\$ 294,538.77	\$ 552,290.00
31 1120	PRIOR YEAR TAXES	\$ -	\$ -	\$ 525.00	\$ 198.14	
31 1190	PENALTIES & INTEREST ON TAX	\$ -	\$ 22.11	\$ 525.00	\$ 134.78	\$ 1,400.00
31 1510	INTEREST	\$ -	\$ 911.72	\$ -	\$ -	\$ -
	LOCAL	\$ -	\$ 92,196.69	\$ 398,100.00	\$ 294,871.69	\$ 553,690.00
	CASH ON HAND	\$ -	\$ 521,456.84	\$ -	\$ 100,228.31	\$ -
	OTHER	\$ -	\$ 521,456.84	\$ -	\$ 100,228.31	\$ -
TOTAL MEANS OF FINANCE FOOD SERVICE		\$ -	\$ 613,653.53	\$ 398,100.00	\$ 395,100.00	\$ 553,690.00

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY24 ACTUAL	FY 25 BUDGET
APPROPRIATIONS						
5000	DEBT SERVICE	\$ -	\$ 144,729.17	\$ 398,100.00	\$ 398,100.00	\$ 519,975.00
	RESERVE FOR FUTURE USE	\$ -	\$ -	\$ -	\$ -	\$ 33,715.00
TOTAL MEANS OF FINANCE FOOD SERVICE		\$ -	\$ 144,729.17	\$ 398,100.00	\$ 398,100.00	\$ 553,690.00

NOTES

The District follows a bond payment schedule. The bond is scheduled to be paid off in June 2048.

DE SMET SCHOOL DISTRICT 38-2
CAPITAL PROJECT FUND

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY24 ACTUAL	FY 25 BUDGET
MEANS OF FINANCE						
41 1510	INTEREST	\$ -	\$ 100,584.14	\$ 145,352.00	\$ 145,351.93	\$ 31,871.00
	LOCAL	\$ -	\$ 100,584.14	\$ 145,352.00	\$ 145,351.93	\$ 31,871.00
41 5110	TRANSFER FROM CAPT OUTLAY					\$ 250,000.00
41 5121	GENERAL OBLIGATION BONDS		\$ 9,000,000.00			
41 5123	PREMIUMS ON DEBT ISSUED		\$ 325,883.85			
	CASH ON HAND	\$ -		\$ 5,377,096.00	\$ 5,377,086.02	\$ 225,072.00
	OTHER	\$ -	\$ 9,325,883.85	\$ 5,377,096.00	\$ 5,377,086.02	\$ 475,072.00
TOTAL MEANS OF FINANCE		\$ -	\$ 9,426,467.99	\$ 5,522,448.00	\$ 5,522,437.95	\$ 506,943.00

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY24 ACTUAL	FY 25 BUDGET
APPROPRIATIONS						
2532	LAND ACQUISITION	\$ -	\$ 184,260.79	\$ -	\$ -	
2533	ARCHITECTURE & ENGINEERING	\$ -	\$ 233,039.69	\$ -	\$ -	
2535	BUILDING ACQ, CONSTRUCTION, IMPROV	\$ -	\$ 2,751,050.56	\$ 5,474,618.00	\$ 5,474,612.18	\$ 494,982.00
2539	OTHER PROF SERVICES (ARCHITECT)	\$ -	\$ -	\$ 47,830.00	\$ 47,825.77	\$ 11,961.00
5000	DEBT SERVICE	\$ -	\$ 138,488.83	\$ -	\$ -	
8100	TRANSFER TO BOND REDEMPTION	\$ -	\$ 521,456.84	\$ -	\$ -	
	RESERVE FOR FUTURE USE	\$ -	\$ 5,598,171.28			
TOTAL MEANS OF FINANCE		\$ -	\$ 9,426,467.99	\$ 5,522,448.00	\$ 5,522,437.95	\$ 506,943.00

NOTES

The building project is 94% complete as of June 30, 2024.

DE SMET SCHOOL DISTRICT 38-2
FOOD SERVICE FUND

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY24 ACTUAL	FY 25 BUDGET
MEANS OF FINANCE						
51 1510	INTEREST	\$ -	\$ 2,132.49	\$ 12,065.00	\$ 12,062.51	\$ 10,000.00
51 1610	SALES TO PUPILS	\$ (1,894.40)	\$ 96,859.88	\$ 95,578.00	\$ 95,577.22	\$ 100,000.00
51 1620	SALES TO ADULTS	\$ -	\$ 266.00	\$ 40.00	\$ 38.00	\$ 150.00
51 1623	MEALS PAID BY DISTRICT	\$ 13,320.00	\$ 14,886.50	\$ 22,935.00	\$ 22,933.85	\$ 24,000.00
51 1630	OTHER SALES (ALA CARTE)	\$ 1,075.80	\$ 672.88	\$ 100.00	\$ 98.60	\$ 500.00
51 1660	OTHER SALES (PREP/CATERING)	\$ 2,126.54	\$ 2,020.76	\$ 1,401.00	\$ 1,400.24	\$ 2,000.00
	LOCAL	\$ 14,627.94	\$ 116,838.51	\$ 132,119.00	\$ 132,110.42	\$ 136,650.00
51 3810	CASH REIMBURSEMENT (STATE)	\$ 499.35	\$ 449.17	\$ 460.00	\$ 457.54	\$ 700.00
51 3810 129	DEPT OF AG (FARM TO SCHOOL)	\$ -	\$ 2,595.92	\$ -	\$ -	\$ -
	STATE	\$ 499.35	\$ 3,045.09	\$ 460.00	\$ 457.54	\$ 700.00
51 4180	FEDERAL REIMBURSEMENT	\$ 201,464.66	\$ 72,911.89	\$ 73,625.00	\$ 73,624.80	\$ 77,000.00
51 4810 123	FEDERAL - FFVP PROGRAM	\$ 11,880.28	\$ 12,434.34	\$ 12,292.00	\$ 12,291.47	\$ 14,000.00
51 4810 461	FEDERAL - USDA SUPPLY CHAIN	\$ -	\$ 7,697.06	\$ 22,807.00	\$ 22,806.11	\$ 7,660.00
51 4820	DONATED COMMODITIES	\$ 16,650.05	\$ -	\$ 19,473.00	\$ 19,472.45	\$ 20,000.00
51 4820 51	DONATED COMMODITIES - BEEF			\$ 2,264.00	\$ 2,263.26	\$ 2,500.00
	FEDERAL	\$ 229,994.99	\$ 93,043.29	\$ 130,461.00	\$ 130,458.09	\$ 121,160.00
51 5110	TRANSFER FROM GEN FUND	\$ 5,000.00	\$ 35,657.00	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00
51 5170	CONTRIBUTING CAPITAL	\$ -	\$ 2,321.12	\$ -	\$ -	\$ -
	CASH ON HAND (FUND BALANCE)	\$ -	\$ -	\$ -	\$ -	\$ 12,600.00
	OTHER	\$ 5,000.00	\$ 37,978.12	\$ 32,000.00	\$ 32,000.00	\$ 44,600.00
TOTAL MEANS OF FINANCE		\$ 250,122.28	\$ 250,905.01	\$ 295,040.00	\$ 295,026.05	\$ 303,110.00

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY24 ACTUAL	FY 25 BUDGET
APPROPRIATIONS						
2569	FOOD SERVICE	\$ 245,082.08	\$ 263,945.01	\$ 295,040.00	\$ 289,365.81	\$ 303,110.00
TOTAL MEANS OF FINANCE		\$ 245,082.08	\$ 263,945.01	\$ 295,040.00	\$ 289,365.81	\$ 303,110.00

NOTES

In FY2025, De Smet School District plans to join a food buying group through Ed Assist, LLC with the intention to join Dakota 11 in FY2026. The school will continue to order and purchase their own food, but we will utilize menus provided by the group. By using the same menus, the group can guarantee larger quantity of similar products ordered, which will reduce our product cost. The goal being a self-sustaining fund that does not require an annual transfer from the general fund. The program also comes with access to a dietician who can assist in meal planning for special diets. The Dakota 11 group provides oversight to ensure De Smet School meets nutrition guidelines required to claim federal reimbursement.

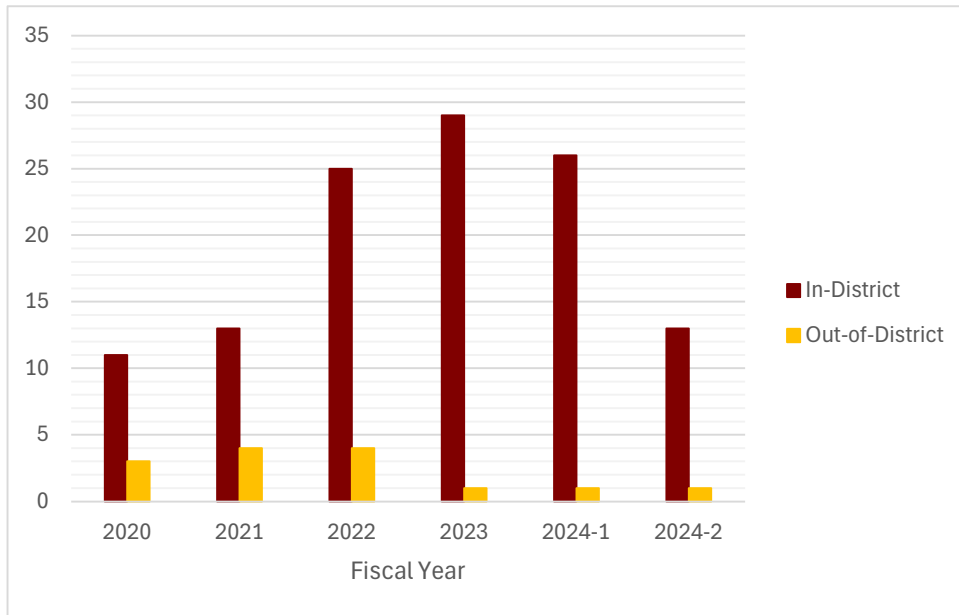
DE SMET SCHOOL DISTRICT 38-2
ENTERPRISE FUND (DRIVER'S EDUCATION)

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY24 ACTUAL	FY 25 BUDGET
MEANS OF FINANCE						
53 1316	DRIVER ED TUITION	\$ 3,750.00	\$ 6,750.00	\$ 11,500.00	\$ 11,348.76	\$ 8,400.00
TOTAL MEANS OF FINANCE		\$ 3,750.00	\$ 6,750.00	\$ 11,500.00	\$ 11,348.76	\$ 8,400.00

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY24 ACTUAL	FY 25 BUDGET
APPROPRIATIONS						
3900	DRIVER ED	\$ 3,896.87	\$ 7,055.51	\$ 10,100.00	\$ 10,100.00	\$ 8,400.00
	Cash on Hand	\$ -	\$ -	\$ 1,400.00	\$ 1,400.00	\$ -
TOTAL MEANS OF FINANCE		\$ 3,896.87	\$ 7,055.51	\$ 11,500.00	\$ 10,100.00	\$ 8,400.00

NOTES

- >In 2024, tuition rates increased to \$275/in-district student and \$300/out-of-district student.
- >Students pay when they first enroll in the class. If they do not pass, they can take the course again the following year at no cost. The instructor is not paid for that student until they pass the class.
- >Previously, drivers education was paid out in July but the district was able to wrap-up the class by the end of June.
- >The 2024 fiscal year includes drivers education offered in the summer of 2023 and the summer of 2024.



DE SMET SCHOOL DISTRICT 38-2
FUND BALANCE REPORT FY24

GENERAL FUND - FUND BALANCE BY YEAR

<u>FISCAL YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>FUND BALANCE</u>	<u>FUND BALANCE %</u>
2011	\$ 2,294,608	\$ 2,149,797	\$ 788,311	36%
2012	\$ 2,205,741	\$ 2,091,678	\$ 909,374	43%
2013	\$ 2,250,077	\$ 2,193,980	\$ 963,921	44%
2014	\$ 2,215,217	\$ 2,194,743	\$ 999,950	46%
2015	\$ 2,188,994	\$ 2,336,341	\$ 854,151	36%
2016	\$ 2,164,321	\$ 2,283,860	\$ 719,613	31%
2017	\$ 2,914,905	\$ 2,656,072	\$ 978,458	37%
2018	\$ 3,004,092	\$ 2,882,715	\$ 1,099,823	38%
2019	\$ 2,897,729	\$ 2,834,836	\$ 1,162,716	41%
2020	\$ 2,912,058	\$ 2,695,950	\$ 1,335,666	48%
2021	\$ 2,453,777	\$ 2,826,844	\$ 1,487,213	53%
2022	\$ 2,680,825	\$ 3,148,379	\$ 1,537,317	48%
2023	\$ 3,051,857	\$ 3,240,704	\$ 1,348,470	42%
2024	\$ 3,231,196	\$ 3,668,775	\$ 1,297,174	35%

PAYROLL SALARY EXPENDITURES

<u>FISCAL YEAR</u>	<u>GEN FUND</u>	<u>SPEC ED FUND</u>	<u>FOOD SERVICE</u>	<u>TOTAL</u>
2019	\$ 1,751,784	\$ 268,202	\$ 52,050	\$ 2,072,036
2020	\$ 1,708,325	\$ 305,553	\$ 58,354	\$ 2,072,232
2021	\$ 1,765,700	\$ 319,462	\$ 58,598	\$ 2,143,760
2022	\$ 1,926,861	\$ 322,395	\$ 61,393	\$ 2,310,649
2023	\$ 1,926,398	\$ 304,744	\$ 65,267	\$ 2,296,409
2024	\$ 2,270,728	\$ 404,708	\$ 82,788	\$ 2,758,224

PAYROLL BENEFITS EXPENDITURES

<u>FISCAL YEAR</u>	<u>GEN FUND</u>	<u>SPEC ED FUND</u>	<u>FOOD SERVICE</u>	<u>TOTAL</u>
2019	\$ 558,473	\$ 114,288	\$ 32,905	\$ 705,666
2020	\$ 525,226	\$ 118,609	\$ 34,620	\$ 678,455
2021	\$ 539,018	\$ 129,685	\$ 35,898	\$ 704,601
2022	\$ 623,162	\$ 147,030	\$ 41,191	\$ 811,383
2023	\$ 633,536	\$ 130,243	\$ 44,677	\$ 808,456
2024	\$ 690,424	\$ 151,493	\$ 40,929	\$ 882,846

SALARY SCHEDULE/HIRING BASE

<u>FISCAL YEAR</u>	<u>BACHELORS</u>
2010-2011	\$ 28,389
2011-2012	\$ 28,389
2012-2013	\$ 29,250
2013-2014	\$ 30,000
2014-2015	\$ 31,500
2015-2016	\$ 32,000
2016-2017	\$ 40,000
2017-2018	\$ 40,000
2018-2019	\$ 40,500
2019-2020	\$ 41,000
2020-2021	\$ 41,000
2021-2022	\$ 43,000
2022-2023	\$ 44,000
2023-2024	\$ 47,900
2024-2025	\$ 50,300

STUDENT ENROLLMENT

<u>SCHOOL YEAR</u>	<u>ADM ENROLLMENT</u>
2010-2011	334
2011-2012	335
2012-2013	315
2013-2014	314
2014-2015	307
2015-2016	286
2016-2017	309
2017-2018	302
2018-2019	285
2019-2020	278
2020-2021	284
2021-2022	298
2022-2023	311
2023-2024	337
2024-2025	350*

DE SMET SCHOOL DISTRICT 38-2

2024-2025 STAFF LISTING

KEY

*

New to the District

ADMINISTRATION

LAST NAME	FIRST NAME	ASSIGNMENT		
Bettin	Daniel	MS/HS Principal;Sped Dir MS/HS-Activities Director	\$	85,800.00
Gigov	Robin	Special Education Assistant Director	\$	3,330.00
Johnson	Cassi	Business Manager	\$	68,250.00
Stofferahn	Shane	Technology Coordinator	\$	68,250.00
Van Regenmorter	Abi	Superintendent/Elementary Principal/Co-Sped Director	\$	140,400.00
Van Regenmorter	David	Head of Facilities		\$30.00/HR

CERTIFIED STAFF

LAST NAME	FIRST NAME	ASSIGNMENT		
Albrecht	Becky	Elementary Teacher (2nd grade)	\$	56,463.00
Beck*	Codi	HS Science	\$	51,150.00
Bettin, Jr*	Daniel	Elementary Teacher (4th grade)	\$	51,150.00
Birkel	Mark	Elem. PE/MS Science/HS Health-PE	\$	59,498.00
Coughlin	Erica	MS Instruction	\$	51,500.00
Botkin	Stephanie	Elementary Teacher (1st grade)	\$	51,150.00
Edleman	Whitney	Pre-School/Junior Kindergarten - 114 Days	\$	35,813.00
Garry	Regan	MS/HS ELA, Library	\$	52,730.00
Geyer	Connie	HS Math/Physics .25FTE	\$	27,622.00
Gigov	Robin	MS/HS Special Education	\$	59,971.00
Haugen	Cory	MS/HS Social Science	\$	53,949.00
Hoyer	Jennifer	Elementary Teacher (5th grade)	\$	56,172.00
Holland	Tricia	MS Math/Social Studies	\$	62,334.00
Holt	Lacey	Elementary Teacher (3rd grade)	\$	55,296.00
Jeffrey*	Lindsey	Elementary Teacher (K) .8FTE	\$	52,650.00
Johnson	Lexi	Elementary Teacher (4th grade)	\$	55,704.00
Julius	Kyler	School Counselor	\$	54,050.00
Larsen	Marlys	Reading Intervention Coord .375 FTE	\$	31,000.00
Lo*	Andre	MS ELA/Social Studies	\$	54,650.00
Martian	Emily	Elementary Special Education	\$	55,598.00
Nolte	Lindsay	MS/HS ELA	\$	59,410.00
Palmlund	Shannon	MS/HS Consumer Science/CTE (Sem1); Title (Sem2)	\$	57,350.00
Penney	Jean	Reading Specialist .375 FTE	\$	25,007.00
Pitts	Brendon	MS/HS Business-Computer Instruction	\$	53,031.00
Poppen	Janice	Elementary ELL	\$	59,143.00
Stofferahn	Jennifer	K-12 Art/DDN Art (B+15)	\$	55,690.00
Thielbar*	Brooke	K-12 Vocal Music	\$	54,050.00
VanderWal	Dave	MS/HS Vocational Agriculture (11 mo)	\$	70,156.00
Vockrodt	Brandon	MS/HS Math	\$	53,605.00
Vockrodt	Kayla	5-12 Instrumental Music	\$	53,949.00
Wilkinson	Brittani	Elementary Teacher (K) .8 FTE	\$	47,610.00

CLASSIFIED STAFF

<u>LAST NAME</u>	<u>FIRST NAME</u>	<u>ASSIGNMENT</u>	
<u>CUSTODIANS</u>			
Hauck	Jason	Custodian - 8 Hrs/Day	\$21.50/HR
Larson	Ryan	Custodian - 8 Hrs/Day	\$23.28/HR
Martens	Mike	Custodian - 3 Hrs/Day	\$20.00/HR
<u>FOOD SERVICE</u>			
Coughlin	Ralene	Cook - 7 Hrs/Day	\$20.50/HR
Grubb*	Samone	Assistant Food Service Manager - 6 Hrs/Day	\$21.50/HR
Muser	Nita	Food Service Manager - 4 Hrs/Day	\$23.00/HR
Palmlund	Teresa	Cook - 7 Hrs/Day	\$20.50/HR
<u>PARAPROFESSIONALS</u>			
Donelan	Mychelle	MS/HS Paraprofessional - 7.5 Hrs/Day SPED	\$20.50/HR
Giedd	Vicki	LIW Paraprofessional - 7.5 Hrs/Day SPED	\$20.25/HR
Luethmers	Kristen	LIW Paraprofessional - 7.5 Hrs/Day SPED (3 days/week)	\$21.00/HR
Nolte	Mesa	MS/HS Paraprofessional - 7.5 Hrs/Day SPED, ICU	\$20.00/HR
Pommer	Debra	LIW Paraprofessional - 7.5 Hrs./Day SPED	\$21.25/HR
Roth	Monica	LIW Paraprofessional - 7.5 Hrs/Day TITLE	\$20.50/HR
Todd	Andy	MS/HS Paraprofessional SPED	\$23.85/HR
Wilkinson	Cheryl	MS/HS Paraprofessional - 7.5 Hrs./Day SPED	\$21.25/HR
	OPEN	MS/HS Paraprofessional - 7.5 Hrs./Day SPED	\$20.00/HR
<u>SECRETARIES</u>			
Perry	Melody	MS/HS Secretary - 8 Hrs/Day	\$23.00/HR
Schoenfelder	Traci	LIW Secretary - 8 Hrs/Day	\$22.00/HR
<u>TRANSPORTATION</u>			
Gunnon	Michael	Bus Driver (non-CDL) - 2 Hours/Day	\$22.00/HR
Martens	Mike	Bus Driver - Wait Time	\$16.00/HR
Martens	Mike	Bus Driver (CDL) - 4 Hrs/Day	\$25.00/HR
Todd	Andy	Bus Driver (CDL)/Wait Time/Transportation Mgr	\$23.85/HR
	OPEN	Bus Driver (CDL) - 4 Hrs/Day	\$25.00/HR

OTHER

<u>INSTRUCTOR</u>		<u>ASSIGNMENT</u>	
Ulrich	Megan	Driver's Education Instructor	\$225.00/STUDENT
		Substitute Teacher	\$140.00/DAY
		Substitute Teacher Long-term	\$288.57/DAY
		Substitute Para, Cook, Secretary, Custodian	\$16.00/HR
		Substitute Bus Driver (CDL)	\$25.00/HR
		Substitute Bus Driver (non-CDL)	\$22.00/HR
		Substitute Wait Time	\$16.00/HR
		Summer Conference Stipend	\$25.00/HOUR

EXTRA DUTY

<u>LAST NAME</u>	<u>FIRST NAME</u>	<u>ASSIGNMENT</u>		
Berg	Nicole	All-School Play Co-Director	\$	1,410.50
Winter	Sydnee	All-School Play Co-Director	\$	1,410.50
Vockrodt	Mikayla	Band Extra Duties	\$	2,761.00
Olson	Dustin	Boys Basketball Coach - Assistant	\$	3,320.00
Gruenhagen	Jeff	Boys Basketball Coach - Head	\$	5,297.00
	OPEN	Boys Basketball Coach - Jr High	\$	2,384.00
	OPEN	Cheer Coach - Basketball	\$	1,173.00
	OPEN	Cheer Coach - Football	\$	687.00
Stofferahn	Jennifer	Concessions Advisor	\$	1,080.00
Vockrodt	Brandon	Concessions Advisor	\$	1,080.00
Haugen	Cory	Cross Country Coach - Head	\$	3,820.00
Stofferahn	Jennifer	DDN Instructor - \$980.00 per semester	\$	1,960.00
Seifert*	Brittany	FCCLA Advisor	\$	3,184.00
VanderWal	Dave	FFA Advisor	\$	4,784.00
Birkel	Mark	Football Coach - Assistant	\$	4,727.00
Wilkinson	Dan	Football Coach - Assistant	\$	3,127.00
Pitts	Brendon	Football Coach - Head	\$	4,382.00
Hoyer	Blake	Football Coach - Jr High	\$	2,248.00
Julius	Kyler	Girls Basketball Coach - Assistant	\$	3,320.00
Pitts	Brendon	Girls Basketball Coach - Head	\$	4,657.00
	OPEN	Girls Basketball Coach - Jr High	\$	2,704.00
McCune	Dustin	Golf Coach - Assistant	\$	1,355.00
Haugen	Cory	Golf Coach - Head	\$	2,400.00
Berg	Nicole	One Act Play Co-Director	\$	933.00
Winter	Sydnee	One Act Play Co-Director	\$	933.00
Berg	Nicole	Oral Interpretation Co-Coach	\$	885.00
Winter	Sydnee	Oral Interpretation Co-Coach	\$	885.00
Lo	Andre	Track - Head Coach	\$	3,500.00
Julius	Kyler	Track Coach - Assistant	\$	1,355.00
Carlson	Nicholas	Track Coach - Assistant	\$	1,355.00
Johnson	Lexi	Track Coach - Jr High	\$	1,355.00
Thielbar*	Brooke	Vocal Extra Duties - Elementary	\$	1,092.00
Thielbar*	Brooke	Vocal Extra Duties - JH/HS	\$	2,533.00
Wolkow	Alex	Volleyball Coach - Assistant	\$	3,127.00
Dylla	Vicki	Volleyball Coach - Head	\$	4,382.00
Holland	Tricia	Volleyball Coach - Jr High	\$	2,248.00
Johnson	Michael	Wrestling Coach	\$	5,342.00
Nolte	Lindsay	Yearbook Advisor	\$	2,610.00

AREA SCHOOL DISTRICT
PROPERTY TAX COMPARISON
TAXES PAYABLE 2024 (CURRENT YEAR)

FUND	1 Iroquois	2 Howard	3 Lake Preston	4 Willow Lake	5 Hamlin	6 Arlington	7 De Smet	8 ORR
General (10)								
Ag	\$ 1.66	\$ 1.33	\$ 1.81	\$ 1.32	\$ 1.32	\$ 1.60	\$ 1.53	\$ 2.02
Own Occ.	\$ 3.72	\$ 2.97	\$ 4.06	\$ 2.95	\$ 2.96	\$ 3.58	\$ 3.43	\$ 4.53
Comm.	\$ 7.70	\$ 6.14	\$ 8.40	\$ 6.11	\$ 6.12	\$ 7.41	\$ 7.10	\$ 9.37
Capt Out (21)	\$ 0.90	\$ 2.11	\$ 1.23	\$ 1.53	\$ 2.51	\$ 2.20	\$ 2.07	\$ 3.00
Spec Ed (22)	\$ 0.45	\$ 0.46	\$ 1.04	\$ 0.80	\$ 1.20	\$ 1.58	\$ 1.25	\$ 1.26
Bond Red (31)				\$ 1.00			\$ 0.72	

OPT-OUT TAXES

Opt-out Amount	\$ 300,000	\$ 7,184	\$ 300,000	\$ -	\$ 2,057	\$ 246,343	\$ 200,000	\$ 500,000
Ag	\$ 0.34	\$ 0.01	\$ 0.49		\$ 0.00	\$ 0.28	\$ 0.21	\$ 0.70
Own Occ.	\$ 0.77	\$ 0.01	\$ 1.11		\$ 0.00	\$ 0.63	\$ 0.48	\$ 1.58
Comm.	\$ 1.59	\$ 0.03	\$ 2.29		\$ 0.01	\$ 1.29	\$ 0.99	\$ 3.26

TOTAL - Using KG Audit Charts for Payable '24

Ag	\$ 3.02	\$ 3.89	\$ 4.09	\$ 4.65	\$ 5.03	\$ 5.37	\$ 5.57	\$ 6.28
Own Occ.	\$ 5.08	\$ 5.54	\$ 6.33	\$ 6.28	\$ 6.66	\$ 7.35	\$ 7.47	\$ 8.79
Comm.	\$ 9.06	\$ 8.71	\$ 10.67	\$ 9.44	\$ 9.82	\$ 11.19	\$ 11.14	\$ 13.63

SCHOOL TAXES ON A PROPERTY WITH A TAXABLE VALUATION OF \$100,000

Ag	\$ 302	\$ 389	\$ 409	\$ 465	\$ 503	\$ 537	\$ 557	\$ 628
Own Occ.	\$ 508	\$ 554	\$ 633	\$ 628	\$ 666	\$ 735	\$ 747	\$ 879
Comm.	\$ 906	\$ 871	\$ 1,067	\$ 944	\$ 982	\$ 1,119	\$ 1,114	\$ 1,363

1-8 IN ORDER OF LOWEST TO HIGHEST TAXES LEVIED PER DISTRICT

DE SMET SCHOOL DISTRICT 38-2
PROPERTY TAX LEVY COMPARISON

FUND	2014 Taxes Payable '15	2015 Taxes Payable '16	2016 Taxes Payable '17	2017 Taxes Payable '18	2018 Taxes Payable '19	2019 Taxes Payable '20	2020 Taxes Payable '21	2021 Taxes Payable '22	2022 Taxes Payable '23	2023 Taxes Payable '24
Gen Fund (10)	200,000 Opt	200,000 Opt	200,000 Opt	200,000 Opt	200,000 Opt	200,000 Opt	200,000 Opt	200,000 Opt	200,000 Opt	200,000 Opt
Ag	2.23	1.91	1.93	1.82	1.78	1.74	1.70	1.66	1.59	1.54
Own Occ.	5.32	4.97	4.53	4.07	3.99	3.89	3.81	3.72	3.57	3.44
Comm.	11.41	10.65	9.35	8.42	8.26	8.05	7.87	7.70	7.39	7.11
Capt Out (21)	1.75	1.75	2.67	2.61	2.61	2.58	1.91	2.00	2.08	2.07
Spec Ed (22)	1.00	1.00	1.00	1.25	1.25	1.00	1.00	1.00	1.25	1.25
Bond Red (31)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.30	0.72
Pension (24)	0.26	0.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

TOTAL

Ag	5.24	4.94	5.60	5.68	5.64	5.32	4.61	4.66	5.22	5.58
Own Occ.	8.33	8.00	8.20	7.93	7.85	7.47	6.72	6.72	7.20	7.48
Comm	14.42	13.68	13.02	12.28	12.12	11.63	10.78	10.70	11.02	11.15

SCHOOL TAXES ON PROPERTY WITH TAXABLE VALUE OF \$100,000

Ag	524.00	494.00	560.00	548.00	564.00	532.00	461.00	466.00	522.00	558.00
Own Occ.	833.00	800.00	820.00	778.00	785.00	747.00	614.00	672.00	720.00	748.00
Comm	1442.00	1368.00	1302.00	1209.00	1212.00	1163.00	1078.00	1070.00	1102.00	1102.00

ASSESSED VALUATION TOTAL COMPARISONS

Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Tax Valuation	\$ 320,048,707	\$ 376,492,634	\$ 428,394,250	\$ 456,501,277	\$ 486,586,664	\$ 489,016,315	\$ 496,815,621	\$ 488,913,737	\$ 509,260,973	\$ 548,828,992