

## **BUDGET HEARING JULY 23, 2025**

**PREPARED BY CASSI JOHNSON, BUSINESS MANAGER**

UPDATED 7/31/2025

## **NOTICE OF HEARING**

### **FISCAL YEAR 2026 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 23rd day of July, 2025, at 5:30 PM for the purpose of considering the foregoing proposed budget for the fiscal year of July 1<sup>st</sup>, 2025 through June 30<sup>th</sup>, 2026, and its supporting data.

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

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DE SMET SCHOOL DISTRICT 38-2  
FY26 APPROPRIATIONS BUDGET

	10	21	22	31	51	53
	GENERAL FUND	CAPITAL OUTLAY	SPECIAL EDUCATION	BOND REDEMPTION	FOOD SERVICE	ENTERPRISE (DRIVERS ED)
<b>INSTRUCTION</b>						
<u>REGULAR PROGRAMS</u>						
1111 Elementary Programs	\$ 824,250.00	\$ 80,500.00				
1112 Summer Term	\$ 5,700.00					
1121 Middle School Programs	\$ 475,000.00	\$ 58,500.00				
1131 High School Programs	\$ 687,200.00	\$ 63,000.00				
1141 Preschool Services	\$ 45,755.00					
<u>PROGRAM FOR SPECIAL EDUCATION</u>						
1221 Mild to Moderate Disabilities			\$ 538,140.00			
1222 Severe Disabilities			\$ 24,740.00			
1223 Center Base Day Program			\$ 59,000.00			
1226 Early Childhood			\$ 8,525.00			
1250 ELL	\$ 55,530.00					
1273 Title I/Read.Intervention	\$ 142,183.00					
<b>TOTAL INSTRUCTION</b>	<b>\$ 2,235,618.00</b>	<b>\$ 202,000.00</b>	<b>\$ 630,405.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SUPPORT SERVICES</b>						
<u>PUPILS</u>						
2113 Behavior Specialist			\$ 2,280.00			
2122 Guidance Services	\$ 78,818.00	\$ 500.00				
2139 Health Services	\$ 5,100.00					
2142 Psychology Services			\$ 20,325.00			
2152 Speech Pathology Services			\$ 26,435.00			
2171 Physical Therapy			\$ 6,270.00			
2172 Occupational Therapy			\$ 11,745.00			
<u>INSTRUCTIONAL STAFF</u>						
2213 Teacher Mentor Program	\$ 1,705.00					
2219 Improve.of Instruct.Staff	\$ 19,845.00					
2222 Library Services	\$ 44,868.00	\$ 11,730.00				
2227 Technology In School	\$ 122,611.00	\$ 65,000.00				
<u>GENERAL ADMINISTRATION</u>						
2311 Board of Education	\$ 25,075.00					
2314 Election	\$ 1,000.00					
2315 Legal Services	\$ 10,000.00					
2317 Audit Services	\$ 24,000.00					
2321 Superintendent Services	\$ 96,595.00	\$ 18,300.00				
2329 NESC Adm. Serv.	\$ 971.00					
2410 Principal Services	\$ 284,130.00	\$ 10,000.00				
2490 Medicaid Admin	\$ 300.00					
2529 Business Office	\$ 121,480.00	\$ 12,500.00				
2535 Facilities Acquis/Const						
2539 Other Prof & Tech (Architect)						
2549 Operation and Maintenance	\$ 588,720.00	\$ 605,000.00				
2559 Pupil Transportation	\$ 209,570.00	\$ 100,000.00				
2569 Food Services	\$ 12,000.00	\$ 10,000.00			\$ 275,000.00	
2642 Recruit. And Placement	\$ 2,000.00					
2710 Spec. Ed. Administration			\$ 87,300.00			
2754 Hearing Services			\$ 500.00			
<b>TOTAL SUPPORT SERVICES</b>	<b>\$ 1,648,788.00</b>	<b>\$ 833,030.00</b>	<b>\$ 154,855.00</b>	<b>\$ -</b>	<b>\$ 275,000.00</b>	<b>\$ -</b>
<b>COMMUNITY SERVICES</b>						
3900 Driver's Education						9000
<b>TOTAL COMM SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,000.00</b>
<b>DEBT SERVICE (5000)</b>		<b>\$ 25,820.00</b>		<b>\$ 533,225.00</b>		
<b>CO-CURRICULAR ACTIVITIES</b>						
6100 Male Activities	\$ 62,625.00	\$ 4,400.00				
6200 Female Activities	\$ 53,580.00	\$ 10,000.00				
6550 Transportation Services	\$ 22,595.00	\$ 26,750.00				
6900 Combined Activities	\$ 118,975.00					
<b>TOTAL CO-CURR ACTIVITIES</b>	<b>\$ 257,775.00</b>	<b>\$ 41,150.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OPERATING TRANSFERS OUT (8110)</b>	<b>\$ 20,000.00</b>	<b>\$ 250,000.00</b>				
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,162,181.00</b>	<b>\$ 1,352,000.00</b>	<b>\$ 785,260.00</b>	<b>\$ 533,225.00</b>	<b>\$ 275,000.00</b>	<b>\$ 9,000.00</b>

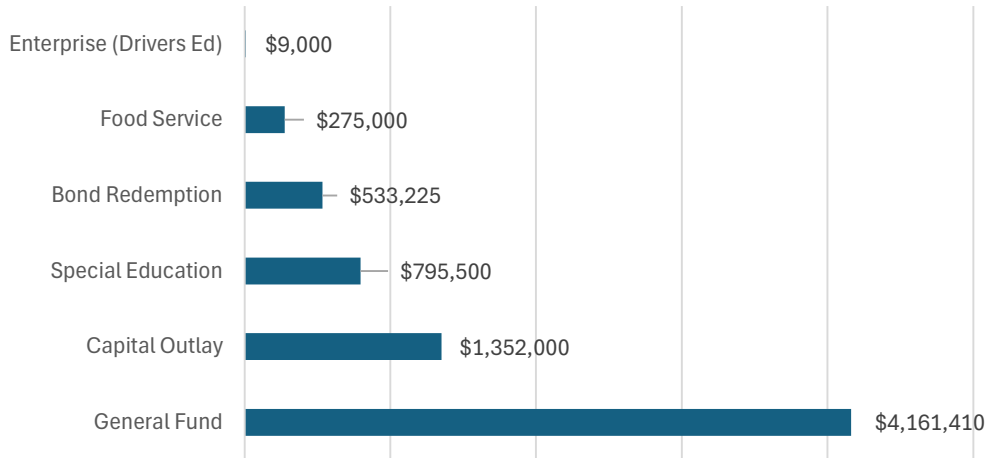
DE SMET SCHOOL DISTRICT 38-2  
FY26 APPROPRIATIONS BUDGET

	10	21	22	31	51	53
	GENERAL FUND	CAPITAL OUTLAY	SPECIAL EDUCATION	BOND REDEMPTION	FOOD SERVICE	ENTERPRISE (DRIVERS ED)
<b>FUND BALANCE DESIGNATED TO BUDGET</b>	<b>\$ 220,087.00</b>		<b>\$ 60,500.00</b>		<b>\$ 2,000.00</b>	<b>\$ 750.00</b>
<b>REVENUE FROM LOCAL SOURCES</b>						
TAXES						
1110 Ad Valorem	\$ 1,550,000.00	\$ 1,300,000.00	\$ 725,000.00	\$ 529,725.00		
1120 Prior Year Taxes	\$ 12,000.00	\$ 10,000.00	\$ 6,000.00	\$ 2,500.00		
1140 Utility Taxes	\$ 50,000.00					
1190 Penalties & Interest on Taxes	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00	\$ 500.00		
<b>TOTAL TAXES</b>	<b>\$ 1,613,500.00</b>	<b>\$ 1,311,000.00</b>	<b>\$ 732,000.00</b>	<b>\$ 532,725.00</b>	<b>\$ -</b>	<b>\$ -</b>
TUITION AND FEES						
1316 Drivers Education Tuition						\$ 8,250.00
EARNINGS ON INVESTMENTS						
1510 Interest Earned	\$ 8,000.00	\$ 30,000.00			\$ 11,500.00	
FOOD SERVICE						
1610 Sales to Pupils					\$ 115,000.00	
1620 Sales to Adults					\$ 1,000.00	
1623 Reimburse Staff Meals					\$ 18,000.00	
1630 Ala Carte Sales					\$ 500.00	
1670 Donations: Beef to School					\$ 2,500.00	
CO-CURRICULAR ACTIVITIES						
1710 Admission	\$ 27,000.00					
1790 Activity Host Fees	\$ 6,500.00					
OTHER LOCAL REVENUE						
1920 Contributions		\$ 10,000.00				
1943 Services to Other LEA's	\$ 43,000.00					
1972 Medicaid Services			\$ 1,500.00			
1973 Indirect Medicaid Services	\$ 2,000.00		\$ 500.00			
1990 Other	\$ 15,000.00	\$ 1,000.00				
<b>TOTAL LOCAL REVENUE</b>	<b>\$ 1,715,000.00</b>	<b>\$ 1,352,000.00</b>	<b>\$ 734,000.00</b>	<b>\$ 532,725.00</b>	<b>\$ 148,500.00</b>	<b>\$ 8,250.00</b>
<b>REVENUE FROM INTERMEDIATE SOURCES</b>						
COUNTY						
2110 County Apportionment	\$ 16,000.00					
2200 Revenue in Lieu of Taxes	\$ 12,500.00		\$ 1,000.00	\$ 500.00		
<b>TOTAL INTERM. REVENUE</b>	<b>\$ 28,500.00</b>	<b>\$ -</b>	<b>\$ 1,000.00</b>	<b>\$ 500.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUE FROM STATE SOURCES</b>						
UNRESTRICTED GRANTS-IN-AID						
3111 State Aid	\$ 1,702,515.00					
3112 State Apportionment	\$ 30,000.00					
3114 Bank Franchise Tax	\$ 35,000.00					
3125 162 Teacher Mentor Program	\$ 1,700.00					
FOOD SERVICE ASSISTANCE						
3810 Cash Reimbursement	\$ 500.00				\$ 500.00	
<b>TOTAL REVENUE FROM STATE</b>	<b>\$ 1,769,715.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500.00</b>	<b>\$ -</b>
<b>REVENUE FROM FEDERAL SOURCES</b>						
RESTRICTED GRANTS-IN-AID						
4149 149 Small Rural Schools Grant (SRSA)	\$ 34,942.00					
4151 123 FFVP Program	\$ 13,000.00				\$ 1,000.00	
4153 153 Title IV Part A	\$ 10,000.00					
4158 158 Title I	\$ 95,587.00					
4149 159 REAP FLEX	\$ 25,350.00					
FOOD SERVICE ASSISTANCE						
4810 Federal Reimbursement					\$ 80,000.00	
4820 Donated Commodities					\$ 15,000.00	
<b>TOTAL REVENUE FROM FEDERAL</b>	<b>\$ 178,879.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 96,000.00</b>	<b>\$ -</b>
<b>OTHER SOURCES/TRANSFERS IN (5110)</b>						
5110 Transfer In	\$ 250,000.00				\$ 20,000.00	
5170 Contributing Capital					\$ 8,000.00	
<b>TOTAL OTHER SOURCES</b>	<b>\$ 250,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,000.00</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,162,181.00</b>	<b>\$ 1,352,000.00</b>	<b>\$ 795,500.00</b>	<b>\$ 533,225.00</b>	<b>\$ 275,000.00</b>	<b>\$ 9,000.00</b>

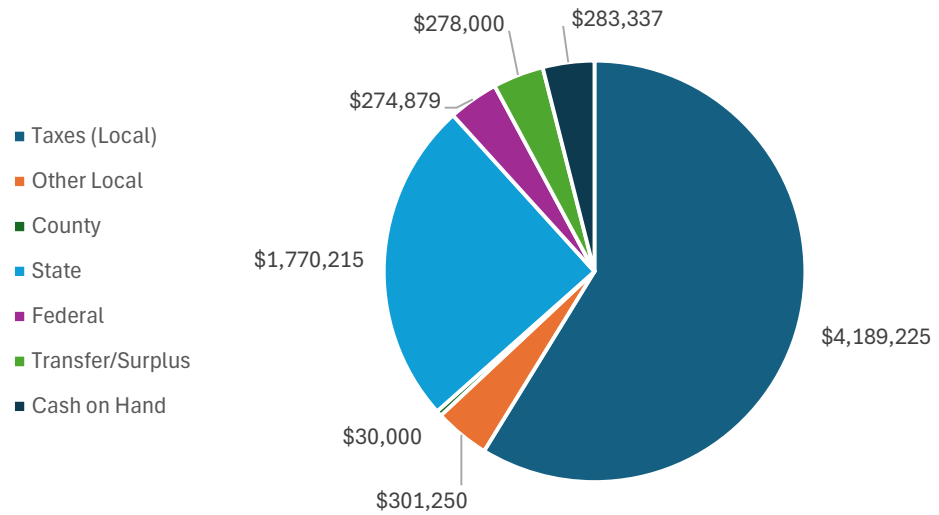
# DE SMET SCHOOL DISTRICT 38-2

## HIGHLIGHTS

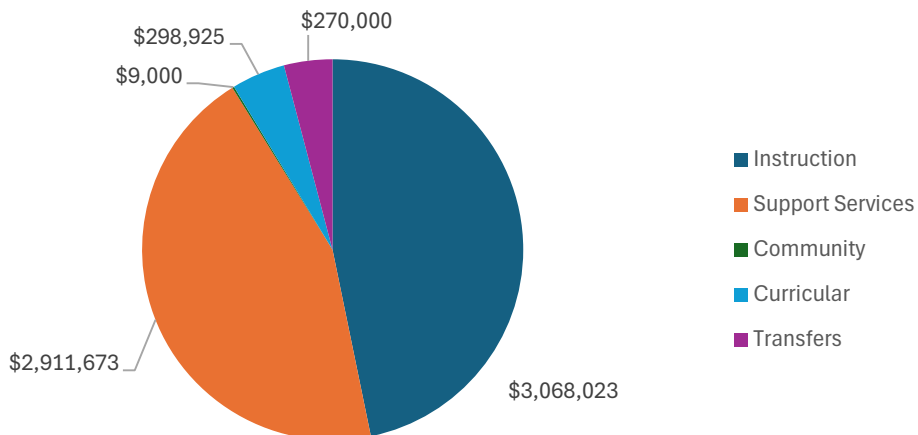
Total FY2026 Budget = \$7,126,135



### Revenue Sources (All Funds)

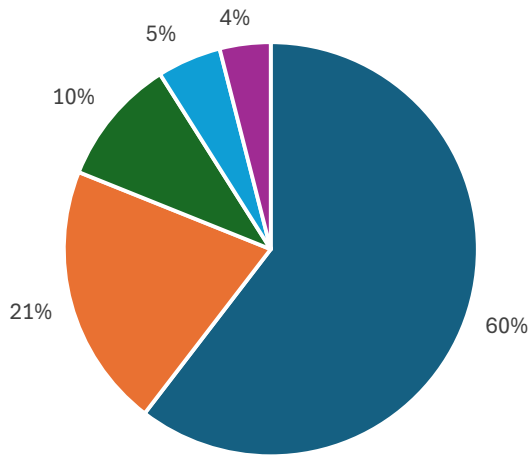


### Expenses by Function (All Funds)



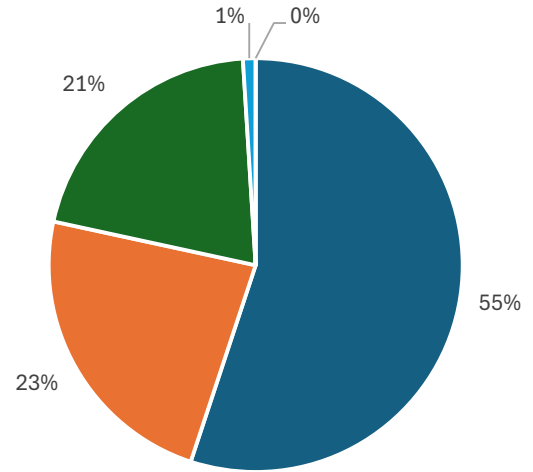
DE SMET SCHOOL DISTRICT 38-2  
HIGHLIGHTS continued

General Fund  
Expenses by Category



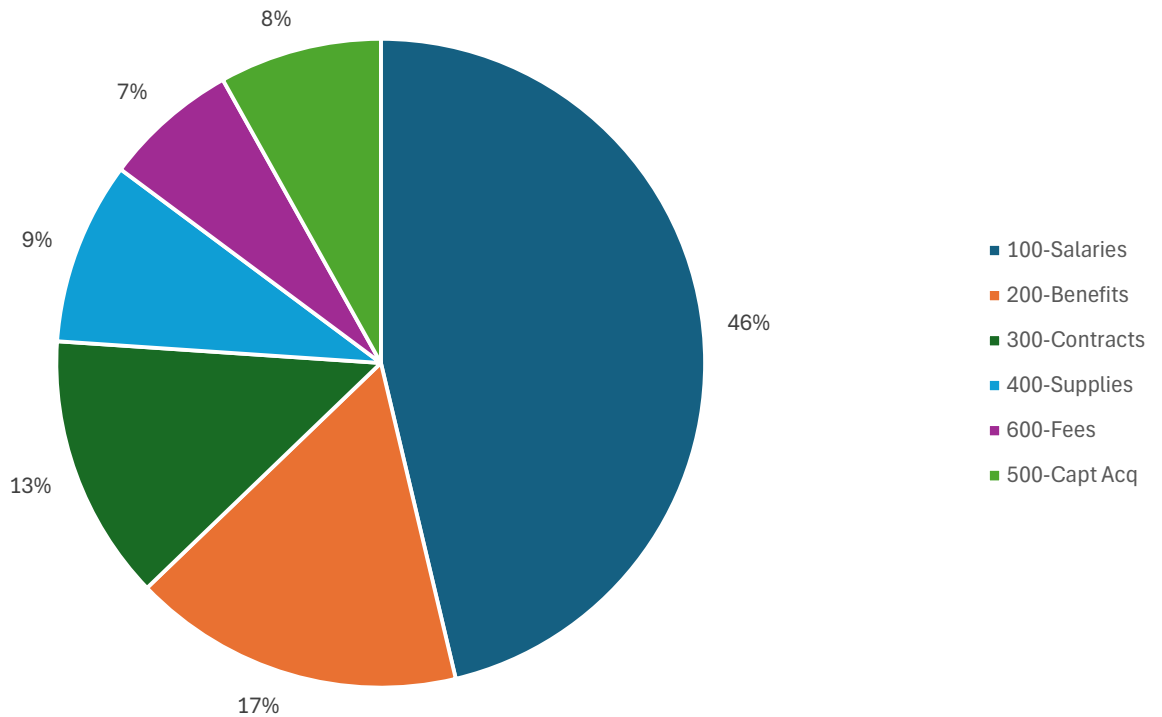
■ 100-Salaries ■ 200-Benefits ■ 300-Contracts  
■ 400-Supplies ■ 600-Fees

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

		FY23 FINAL	FY24 FINAL	FY 25 BUDGET	FY25 FINAL	FY26 BUDGET
<b>MEANS OF FINANCE</b>						
10 1110	AD VALOREM TAXES	\$ 1,367,002.75	\$ 1,396,077.09	\$ 1,500,000.00	\$ 1,441,367.60	\$ 1,550,000.00
10 1120	PRIOR YEAR TAXES	\$ 5,374.98	\$ 23,739.87	\$ 12,000.00	\$ 8,787.66	\$ 12,000.00
10 1140	UTILITY TAXES	\$ 48,427.70	\$ 18,791.52	\$ 55,000.00	\$ 54,696.93	\$ 50,000.00
10 1190	PENALTIES & INTEREST ON TAXES	\$ 1,483.75	\$ 1,201.02	\$ 2,000.00	\$ 1,556.74	\$ 1,500.00
10 1510	INTEREST	\$ 11,134.07	\$ 6,217.02	\$ 7,000.00	\$ 4,944.38	\$ 8,000.00
10 1710	ADMISSIONS	\$ 22,601.95	\$ 26,108.19	\$ 26,000.00	\$ 23,582.80	\$ 27,000.00
10 1790	ACTIVITY HOST FEES	\$ -	\$ 4,744.49	\$ 6,060.00	\$ 6,060.00	\$ 6,500.00
10 1920	CONTRIBUTIONS	\$ 1,555.00	\$ -	\$ 260.00	\$ 255.99	
10 1941	SERVICES WITHIN STATE - TUITION	\$ 26,756.41	\$ -	\$ -		
10 1943	SERVICES TO OTHER LEA'S	\$ 13,350.00	\$ 42,770.59	\$ 41,300.00	\$ 39,507.70	\$ 43,000.00
10 1972	INDIRECT MEDICAID SERVICES	\$ 2,855.49	\$ 1,871.81	\$ 2,345.00	\$ 2,343.23	\$ 2,000.00
10 1990	OTHER	\$ 14,541.14	\$ 17,481.02	\$ 52,010.00	\$ 52,007.52	\$ 15,000.00
	LOCAL	\$ 1,515,083.24	\$ 1,539,002.62	\$ 1,703,975.00	\$ 1,635,110.55	\$ 1,715,000.00
10 2110	COUNTY APPORTIONMENT	\$ 11,294.83	\$ 13,439.38	\$ 16,000.00	\$ 15,196.30	\$ 16,000.00
10 2200	REVENUE IN LIEU OF TAXES	\$ 13,694.38	\$ 14,460.12	\$ 12,380.00	\$ 12,379.40	\$ 12,500.00
	COUNTY	\$ 24,989.21	\$ 27,899.50	\$ 28,380.00	\$ 27,575.70	\$ 28,500.00
10 3111	STATE AID	\$ 1,176,496.00	\$ 1,472,286.00	\$ 1,689,483.00	\$ 1,552,246.00	\$ 1,702,515.00
10 3112	STATE APPORTIONMENT	\$ 18,130.51	\$ 24,639.35	\$ 29,205.00	\$ 29,201.61	\$ 30,000.00
10 3114	BANK FRANCHISE TAX	\$ 39,998.53	\$ 53,878.75	\$ 35,000.00	\$ 33,926.01	\$ 35,000.00
10 3125 162	TEACHER MENTOR PROGRAM	\$ -	\$ 2,062.42	\$ 1,925.00	\$ 1,921.67	\$ 1,700.00
10 3129 152	INNOVATIVE GRANT	\$ -	\$ 7,455.24	\$ -	\$ -	\$ -
10 3900	OTHER STATE SOURCES	\$ 884.14	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
10 3900 172	DAKOTA DREAMS PROGRAM	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -
	STATE	\$ 1,235,509.18	\$ 1,563,821.76	\$ 1,756,113.00	\$ 1,617,295.29	\$ 1,769,715.00
10 4149 149	SMALL RURAL SCHOOLS GRANT	\$ 26,009.00	\$ 25,872.00	\$ 29,936.00	\$ 29,936.00	\$ 34,942.00
10 4151 123	FFVP GRANT*	\$ 24,958.00	\$ -	\$ 12,584.00	\$ 12,583.66	\$ 13,000.00
10 4151 019	OTHER FEDERAL GRANT - COVID	\$ 12,077.37	\$ -	\$ -		
10 4153 153	TITLE IV PART A/REAP	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 7,134.00	\$ 10,000.00
10 4158 158	TITLE I	\$ 44,069.00	\$ 37,478.00	\$ 82,367.00	\$ 82,367.00	\$ 95,587.00
10 4149 159	REAP FLEX	\$ 23,553.00	\$ 11,170.00	\$ 13,375.00	\$ 8,970.00	\$ 25,350.00
10 4161 161	PERKINS GRANT	\$ -	\$ 1,360.00	\$ 2,180.00	\$ 2,180.00	\$ -
10 4175 152	MTSS GRANT	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -
10 4190 190	ESSER II	\$ 145,478.00	\$ 1,783.00	\$ -	\$ -	\$ -
10 4191 193	ESSER III - GENERAL	\$ -	\$ 38,345.00	\$ -	\$ -	\$ -
	FEDERAL	\$ 286,144.37	\$ 126,008.00	\$ 151,942.00	\$ 144,670.66	\$ 178,879.00
10 5110	TRANSFER FROM CAPITAL OUTLAY	\$ -	\$ -	\$ -		\$ 250,000.00
	CASH ON HAND	\$ -	\$ -	\$ 253,312.00		\$ 220,087.00
	OTHER	\$ -	\$ -	\$ 253,312.00	\$ -	\$ 470,087.00
<b>TOTAL MEANS OF FINANCE</b>		<b>\$ 3,061,726.00</b>	<b>\$ 3,256,731.88</b>	<b>\$ 3,893,722.00</b>	<b>\$ 3,424,652.20</b>	<b>\$ 4,162,181.00</b>

\*AWARD NOT RECEIVED

**NOTES:**

- 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.
- 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 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.
- 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 Elementary and Secondary Education Act (ESEA) program and are treated as additional Title funds. Title funds are awarded based on the number or percentage of low-income students.

DE SMET SCHOOL DISTRICT 38-2  
GENERAL FUND continued

		FY23 FINAL	FY24 FINAL	FY 25 BUDGET	FY25 FINAL	FY26 BUDGET
<b>APPROPRIATIONS</b>						
1111	ELEMENTARY PROGRAMS	\$ 606,979.65	\$ 549,822.75	\$ 707,060.00	\$ 707,055.30	\$ 824,250.00
1112	SUMMER PROGRAMS	\$ 3,229.11	\$ 6,022.38	\$ 7,700.00	\$ 3,930.84	\$ 5,700.00
1121	MIDDLE SCHOOL PROGRAMS	\$ 331,817.66	\$ 446,074.91	\$ 439,670.00	\$ 439,668.78	\$ 475,000.00
1131	HIGH SCHOOL PROGRAMS	\$ 605,568.18	\$ 688,640.98	\$ 721,830.00	\$ 721,825.80	\$ 687,200.00
1141	PREK PROGRAMS	\$ 32,883.12	\$ 45,136.46	\$ 43,200.00	\$ 43,194.99	\$ 45,755.00
1250	ELL PROGRAMS	\$ -	\$ -	\$ 82,330.00	\$ 82,323.53	\$ 55,530.00
1273	TITLE/READING INTERVENTION	\$ 97,466.42	\$ 147,788.54	\$ 197,483.00	\$ 122,174.16	\$ 142,183.00
	<b>INSTRUCTIONAL</b>	<b>\$ 1,580,477.72</b>	<b>\$ 1,883,486.02</b>	<b>\$ 2,199,273.00</b>	<b>\$ 2,120,173.40</b>	<b>\$ 2,235,618.00</b>
2122	GUIDANCE	\$ 68,203.11	\$ 72,476.09	\$ 76,959.00	\$ 73,737.50	\$ 78,818.00
2139	HEALTH SERVICES	\$ 921.15	\$ 1,836.97	\$ 4,610.00	\$ 4,606.01	\$ 5,100.00
2213	TEACHER MENTOR PROGRAM	\$ -	\$ 1,977.27	\$ 1,925.00	\$ 1,921.67	\$ 1,705.00
2219	IMPROV OF INSTRUCTIONAL STAFF	\$ 21,279.53	\$ 5,630.43	\$ 15,000.00	\$ 14,772.39	\$ 19,845.00
2222	LIBRARY	\$ 47,512.06	\$ 57,860.15	\$ 39,715.00	\$ 36,827.17	\$ 44,868.00
2227	TECHNOLOGY	\$ 37,681.11	\$ 115,366.29	\$ 121,300.00	\$ 121,289.64	\$ 122,611.00
2311	BOARD OF EDUCATION	\$ 32,144.63	\$ 12,323.50	\$ 24,575.00	\$ 13,149.28	\$ 25,075.00
2314	ELECTION SERVICES	\$ -	\$ -	\$ 670.00	\$ 668.44	\$ 1,000.00
2315	LEGAL SERVICES	\$ -	\$ 50.00	\$ -	\$ -	\$ 10,000.00
2317	AUDIT SERVICES	\$ -	\$ 10,500.00	\$ -	\$ -	\$ 24,000.00
2321	OFFICE OF SUPERINTENDENT	\$ 71,160.33	\$ 106,808.81	\$ 90,928.00	\$ 86,216.54	\$ 96,595.00
2329	NESC ADM SERVICES	\$ 501.07	\$ 261.00	\$ 197.00	\$ 196.56	\$ 971.00
2410	PRINCIPALS OFFICE	\$ 254,715.23	\$ 257,804.67	\$ 283,130.00	\$ 263,391.57	\$ 284,130.00
2490	MEDICAID ADMIN	\$ 188.21	\$ 134.22	\$ 300.00	\$ 143.61	\$ 300.00
2529	FISCAL SERVICES	\$ 130,859.09	\$ 152,228.10	\$ 85,352.00	\$ 81,434.20	\$ 121,480.00
2549	OPERATION & MAINTENANCE	\$ 501,718.35	\$ 541,802.20	\$ 512,000.00	\$ 511,712.40	\$ 588,720.00
2559	TRANSPORTATION	\$ 140,369.72	\$ 191,822.17	\$ 185,000.00	\$ 181,663.64	\$ 209,570.00
2569	FOOD SERVICE (FFVP)	\$ 12,434.34	\$ -	\$ 12,585.00	\$ 12,583.66	\$ 12,000.00
2642	RECRUITMENT & PLACEMENT	\$ 639.00	\$ 769.00	\$ 1,720.00	\$ 1,719.00	\$ 2,000.00
	<b>SUPPORT SERVICES</b>	<b>\$ 1,320,326.93</b>	<b>\$ 1,529,650.87</b>	<b>\$ 1,455,966.00</b>	<b>\$ 1,406,033.28</b>	<b>\$ 1,648,788.00</b>
6100	MALE ACTIVITIES	\$ 60,747.69	\$ 67,672.48	\$ 45,000.00	\$ 44,351.47	\$ 62,625.00
6200	FEMALE ACTIVITIES	\$ 35,789.88	\$ 45,934.98	\$ 45,000.00	\$ 43,894.28	\$ 53,580.00
5550	TRANSPORTATION SERVICES	\$ 33,088.03	\$ 18,269.85	\$ 18,500.00	\$ 18,423.61	\$ 22,595.00
6900	COMBINED ACTIVITIES	\$ 77,150.76	\$ 96,374.52	\$ 105,983.00	\$ 98,400.33	\$ 118,975.00
	<b>CO-CURRICULAR ACTIVITIES</b>	<b>\$ 206,776.36</b>	<b>\$ 228,251.83</b>	<b>\$ 214,483.00</b>	<b>\$ 205,069.69</b>	<b>\$ 257,775.00</b>
8110	OPERATING TRANSFERS OUT TO FS	\$ 35,657.00	\$ 32,000.00	\$ 24,000.00	\$ 24,000.00	\$ 20,000.00
	<b>OTHER</b>	<b>\$ 35,657.00</b>	<b>\$ 32,000.00</b>	<b>\$ 24,000.00</b>	<b>\$ 24,000.00</b>	<b>\$ 20,000.00</b>
<b>TOTAL MEANS OF FINANCE</b>		<b>\$ 3,143,238.01</b>	<b>\$ 3,673,388.72</b>	<b>\$ 3,893,722.00</b>	<b>\$ 3,755,276.37</b>	<b>\$ 4,162,181.00</b>

NOTES:

- The State approved a 1.25% increase to education. The board approved a 5% increase to teacher salaries and the base salary increased from \$50,500 to \$52,000. Once schedules are finalized there might be a slight shift between the middle/high school function codes. Instructional salaries and benefits (not extra duty pay) are added to determine the district's average teacher compensation.
- Support services are necessary for operating a school and provide students with additional resources that aid in learning. The salaries and benefits paid in these support service functions are not included when figuring average teacher compensation. Salaries and benefits continue to make up a majority of the expenses. This fall Schoenfish & Co will conduct a one-time, two-year audit for fiscal year 2024 and 2025.
- There was no increase to extra duty contracts this year, however some staff received increases due to longevity per the negotiated agreement. The Kingsbury Knights will be adding a Girls Wrestling Head Coach, but the expense will be shared amongst the schools in the co-op.



DE SMET SCHOOL DISTRICT 38-2  
CAPITAL OUTLAY FUND

		FY23 FINAL	FY24 FINAL	FY 25 BUDGET	FY25 FINAL	FY26 BUDGET
<b>MEANS OF FINANCE</b>						
21 1110	AD VALOREM TAXES	\$ 1,022,377.33	\$ 1,089,154.95	\$ 1,200,017.00	\$ 1,199,995.13	\$ 1,300,000.00
21 1120	PRIOR YEAR TAXES	\$ 4,404.01	\$ 1,832.18	\$ 9,200.00	\$ 9,135.14	\$ 10,000.00
21 1190	PENALTIES & INTEREST ON TAXES	\$ 1,171.76	\$ 941.69	\$ 1,485.00	\$ 1,480.82	\$ 1,000.00
21 1510	INTEREST	\$ -	\$ -	\$ 26,100.00	\$ 26,041.56	\$ 30,000.00
21 1920	CONTRIBUTIONS	\$ 10,887.00	\$ 500.00	\$ 41,700.00	\$ 41,633.00	\$ 10,000.00
21 1990	OTHER	\$ 465.69	\$ 6,086.03	\$ 16,550.00	\$ 16,515.68	\$ 1,000.00
	LOCAL	\$ 1,039,305.79	\$ 1,098,514.85	\$ 1,295,052.00	\$ 1,294,801.33	\$ 1,352,000.00
21 2200	REVENUE IN LIEU OF TAXES	\$ -	\$ -	\$ 1,680.00	\$ 1,673.37	\$ -
	COUNTY	\$ -	\$ -	\$ 1,680.00	\$ 1,673.37	\$ -
21 4149 197	EPA ELECTRIC BUS GRANT	\$ -	\$ 390,801.84	\$ 2,845.00	\$ 2,844.16	\$ -
21 4151 198	CLEAN DIESEL BUS GRANT	\$ -	\$ -	\$ 64,338.00	\$ 64,337.50	
21 4153 153	TITLE IV	\$ -	\$ -	\$ 2,866.00	\$ 2,866.00	
21 4159 159	REAP	\$ -	\$ -	\$ 13,476.00	\$ 13,476.00	
21 4161 161	PERKINS GRANT	\$ 2,435.00	\$ -	\$ -		
21 4190 190	ESSER II	\$ 43,187.00	\$ -	\$ -		
21 4191 193	ESSER III	\$ -	\$ 49,000.00	\$ 78,293.00	\$ 78,293.00	
	FEDERAL	\$ 45,622.00	\$ 439,801.84	\$ 161,818.00	\$ 161,816.66	\$ -
21 5130	SALE OF SURPLUS PROPERTY	\$ -	\$ 900.00	\$ 6,300.00	\$ 6,269.93	
	CASH ON HAND	\$ -	\$ -			
	OTHER	\$ -	\$ 900.00	\$ 6,300.00	\$ 6,269.93	\$ -
<b>TOTAL MEANS OF FINANCE</b>		<b>\$ 1,084,927.79</b>	<b>\$ 1,539,216.69</b>	<b>\$ 1,464,850.00</b>	<b>\$ 1,464,561.29</b>	<b>\$ 1,352,000.00</b>

**NOTES:**

- The primary purpose of the Capital Outlay Fund is to purchase or lease real property and equipment, as well as for improvements to existing facilities and grounds.
- Think long-term investments rather than day-to-day operational expenses. Some anticipated projects include: curriculum updates, high school parking lot, classroom spaces, locker rooms in the old armory/elementary gym, kitchen and commons, and more.
- Revenue comes in the form of local taxes. The District requests the max of \$3869/student (payable in 2026).

		FY23 FINAL	FY24 FINAL	FY 25 BUDGET	FY25 FINAL	FY26 BUDGET
<b>APPROPRIATIONS</b>						
1111	ELEMENTARY PROGRAMS	\$ 16,137.56	\$ 295,608.32	\$ 107,000.00	\$ 100,181.09	\$ 80,500.00
1121	MIDDLE SCHOOL PROGRAMS	\$ 10,609.89	\$ 43,236.16	\$ 19,200.00	\$ 18,307.34	\$ 58,500.00
1131	HIGH SCHOOL PROGRAMS	\$ 79,401.28	\$ 44,270.04	\$ 62,000.00	\$ 61,934.37	\$ 63,000.00
	INSTRUCTIONAL	\$ 106,148.73	\$ 383,114.52	\$ 188,200.00	\$ 180,422.80	\$ 202,000.00
2122	GUIDANCE	\$ 450.00	\$ 500.00	\$ 500.00	\$ 416.67	\$ 500.00
2222	LIBRARY	\$ 4,403.86	\$ 4,034.87	\$ 4,550.00	\$ 4,531.17	\$ 11,730.00
2227	TECHNOLOGY	\$ 21,690.64	\$ 7,637.39	\$ 75,000.00	\$ 62,151.51	\$ 65,000.00
2321	OFFICE OF SUPERINTENDENT	\$ -	\$ 3,035.65	\$ 1,500.00	\$ 1,097.10	\$ 18,300.00
2410	PRINCIPALS OFFICE	\$ 1,541.79	\$ 18,528.00	\$ 2,000.00	\$ 1,900.80	\$ 10,000.00
2529	FISCAL SERVICES	\$ 2,224.07	\$ 12,507.18	\$ 19,150.00	\$ 19,141.30	\$ 12,500.00
2549	OPERATION & MAINTENANCE	\$ 29,397.50	\$ 70,947.36	\$ 312,953.00	\$ 227,556.00	\$ 605,000.00
2559	TRANSPORTATION	\$ 48,834.76	\$ 461,642.68	\$ 265,625.00	\$ 265,620.82	\$ 100,000.00
2569	OTHER FOOD SERVICE	\$ -	\$ -	\$ 23,107.00	\$ 9,363.08	\$ 10,000.00
	SUPPORT SERVICES	\$ 108,542.62	\$ 578,833.13	\$ 704,385.00	\$ 591,778.45	\$ 833,030.00
4900	PAYMENT NON-PROGRAMMED COSTS	\$ -	\$ -	\$ 10,015.00	\$ 10,011.55	\$ -
	NON-PROGRAM CHARGES	\$ -	\$ -	\$ 10,015.00	\$ 10,011.55	\$ -
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	\$ 16,070.80	\$ 7,692.00	\$ 10,180.00	\$ 10,176.48	\$ 4,400.00
6200	FEMALE ACTIVITIES	\$ 1,497.78	\$ 1,098.00	\$ 6,500.00	\$ 1,300.00	\$ 10,000.00
6900	COMBINED ACTIVITIES	\$ 18,385.38	\$ 17,097.98	\$ 19,750.00	\$ 15,714.31	\$ 26,750.00
	CO-CURRICULAR ACTIVITIES	\$ 35,953.96	\$ 25,887.98	\$ 36,430.00	\$ 27,190.79	\$ 41,150.00
8110	OPERATING TRANSFERS OUT TO GF	\$ -	\$ -	\$ 500,000.00	\$ 353,826.00	\$ 250,000.00
	RESERVE FOR FUTURE USE	\$ -		\$ -		
	OTHER	\$ -	\$ -	\$ 500,000.00	\$ 353,826.00	\$ 250,000.00
<b>TOTAL MEANS OF FINANCE</b>		<b>\$ 276,465.31</b>	<b>\$ 1,013,655.63</b>	<b>\$ 1,464,850.00</b>	<b>\$ 1,189,049.59</b>	<b>\$ 1,352,000.00</b>

**NOTES:**

- Instructional expenses include curriculum, software and subscriptions.
- Support Services has minor expenses for non-instructional software. A large portion of the budget is designated towards maintenance/repairs and improvements for the district. Examples of anticipated projects are listed above.
- A debt payment we have is for the Energy Lighting Grant, ongoing through 2027.
- The primary activity expenses include uniforms (volleyball, girls basketball, track and cheer this year), Hudl subscriptions, and wrestling mats.
- A \$250,000 transfer to the General Fund is budgeted. The District may transfer (from Capital Outlay) no more than 45% of the total tax revenues deposited into the General Fund during the fiscal year.

DE SMET SCHOOL DISTRICT 38-2  
SPECIAL EDUCATION FUND

		FY23 FINAL	FY24 FINAL	FY 25 BUDGET	FY25 FINAL	FY26 BUDGET
<b>MEANS OF FINANCE</b>						
22 1110	AD VALOREM TAXES	\$ 575,274.42	\$ 657,190.01	\$ 680,000.00	\$ 723,478.64	\$ 725,000.00
22 1120	PRIOR YEAR TAXES	\$ 2,315.67	\$ 1,056.03	\$ 6,000.00	\$ 5,510.20	\$ 6,000.00
22 1190	PENALTIES & INTEREST ON TAXES	\$ 596.61	\$ 553.46	\$ 500.00	\$ 893.07	\$ 1,000.00
22 1972	MEDICAID DIRECT SERVICES	\$ 557.59	\$ 2,015.60	\$ 2,000.00	\$ 1,281.72	\$ 1,500.00
22 1973	MEDICAID INDIRECT SERVICES	\$ 439.00	\$ 949.86	\$ 1,000.00	\$ 378.85	\$ 500.00
22 1990	OTHER	\$ 361.00	\$ 436.00	\$ -		
	LOCAL	\$ 579,544.29	\$ 662,200.96	\$ 689,500.00	\$ 731,542.48	\$ 734,000.00
22 2200	REVENUE IN LIEU OF TAXES	\$ -	\$ -	\$ -	\$ 1,030.78	\$ 1,000.00
	COUNTY	\$ -	\$ -	\$ -	\$ 1,030.78	\$ 1,000.00
	CASH ON HAND	\$ -	\$ -	\$ 96,230.00	\$ -	\$ 50,260.00
	OTHER	\$ -	\$ -	\$ 96,230.00	\$ -	\$ 50,260.00
<b>TOTAL MEANS OF FINANCE</b>		<b>\$ 579,544.29</b>	<b>\$ 662,200.96</b>	<b>\$ 785,730.00</b>	<b>\$ 732,573.26</b>	<b>\$ 785,260.00</b>

**NOTES:**

- The Special Education Fund's primary revenue source is local taxes. The tax levy can stay at \$1.25 for FY2026.
- Local taxes provide adequate funding for the budget's needs. There is a cash balance available in the event students needs increases.
- The District does not receive State Aid for the Special Education Fund. One requirement is a district must levy the maximum amount allowed pursuant to SDCL 13-37-16, current max is \$1.462/\$1000 for taxes payable in 2026. [See SD Administrative Rule 24:05:33.01 on Extrordinary Costs]
- On the federal level, the District's allocated IDEA (Individuals with Disabilities Education Act) funds are sent directly to NESC to offset the cost of our services.

		FY23 FINAL	FY24 FINAL	FY 25 BUDGET	FY25 FINAL	FY26 BUDGET
<b>APPROPRIATIONS</b>						
1221	MILD/MODERATE PROGRAMS	\$ 356,596.80	\$ 472,892.39	\$ 541,412.00	\$ 490,670.91	\$ 538,140.00
1222	SEVERE PROGRAMS	\$ 14,336.86	\$ 15,978.74	\$ 14,638.00	\$ 15,754.55	\$ 24,740.00
1223	DAY PROGRAMS	\$ 43,755.35	\$ 60,257.20	\$ 61,050.00	\$ 56,821.40	\$ 59,000.00
1224	RESIDENTIAL PROGRAMS	\$ 11,840.00	\$ 6,390.00	\$ -	\$ -	
1226	EARLY CHILDHOOD PROGRAMS	\$ 6,818.04	\$ 9,502.80	\$ 9,051.00	\$ 8,257.51	\$ 8,525.00
	INSTRUCTIONAL	\$ 433,347.05	\$ 565,021.13	\$ 626,151.00	\$ 571,504.37	\$ 630,405.00
2113	BEHAVIOR SPECIALIST					\$ 2,280.00
2142	PSYCHOLOGY	\$ 12,370.92	\$ 21,098.16	\$ 20,542.00	\$ 18,742.52	\$ 20,325.00
2152	SPEECH	\$ 20,616.02	\$ 31,025.48	\$ 27,366.00	\$ 26,647.13	\$ 26,435.00
2171	PHYSICAL THERAPY	\$ 5,064.60	\$ 7,139.04	\$ 6,675.00	\$ 6,089.58	\$ 6,270.00
2172	OCCUPATIONAL THERAPY	\$ 8,868.36	\$ 12,324.72	\$ 11,063.00	\$ 10,093.36	\$ 11,745.00
2710	ADMINISTRATIVE COSTS	\$ 86,132.32	\$ 92,967.25	\$ 92,683.00	\$ 96,283.87	\$ 87,300.00
2754	HEARING LOSS	\$ 385.00	\$ 3,400.00	\$ 1,250.00	\$ 110.00	\$ 500.00
	SUPPORT SERVICES	\$ 133,437.22	\$ 167,954.65	\$ 159,579.00	\$ 157,966.46	\$ 154,855.00
<b>TOTAL MEANS OF FINANCE</b>		<b>\$ 566,784.27</b>	<b>\$ 732,975.78</b>	<b>\$ 785,730.00</b>	<b>\$ 729,470.83</b>	<b>\$ 785,260.00</b>

**NOTES:**

- The primary increase comes in the form of staff salaries and benefits.
- NESC will be finalizing their service fees later this summer, so we may see a slight change in those fees.

DE SMET SCHOOL DISTRICT 38-2  
BOND REDEMPTION

		FY23 FINAL	FY24 FINAL	FY 25 BUDGET	FY25 FINAL	FY26 BUDGET
<b>MEANS OF FINANCE</b>						
31 1110	AD VALOREM TAXES	\$ 91,262.86	\$ 294,538.77	\$ 552,290.00	\$ 483,611.94	\$ 529,725.00
31 1120	PRIOR YEAR TAXES	\$ -	\$ 198.14		\$ 2,368.30	\$ 2,500.00
31 1190	PENALTIES & INTEREST ON TAX	\$ 22.11	\$ 134.78	\$ 1,400.00	\$ 412.91	\$ 500.00
31 1510	INTEREST	\$ 911.72	\$ -	\$ -		
	LOCAL	\$ 92,196.69	\$ 294,871.69	\$ 553,690.00	\$ 486,393.15	\$ 532,725.00
31 2200	REVENUE IN LIEU OF TAXES	\$ -	\$ -	\$ -	\$ 557.39	\$ 500.00
	COUNTY	\$ -	\$ -	\$ -	\$ 557.39	\$ 500.00
	CASH ON HAND	\$ 521,456.84	\$ 100,228.31	\$ -		
	OTHER	\$ 521,456.84	\$ 100,228.31	\$ -	\$ -	\$ -
<b>TOTAL MEANS OF FINANCE FOOD SERVICE</b>		<b>\$ 613,653.53</b>	<b>\$ 395,100.00</b>	<b>\$ 553,690.00</b>	<b>\$ 486,950.54</b>	<b>\$ 533,225.00</b>

		FY23 FINAL	FY24 FINAL	FY 25 BUDGET	FY25 FINAL	FY26 BUDGET
<b>APPROPRIATIONS</b>						
5000	DEBT SERVICE	\$ 144,729.17	\$ 398,100.00	\$ 519,975.00	\$ 519,975.00	\$ 533,225.00
	RESERVE FOR FUTURE USE	\$ -	\$ -	\$ 33,715.00		
<b>TOTAL MEANS OF FINANCE FOOD SERVICE</b>		<b>\$ 144,729.17</b>	<b>\$ 398,100.00</b>	<b>\$ 553,690.00</b>	<b>\$ 519,975.00</b>	<b>\$ 533,225.00</b>

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  
FOOD SERVICE FUND

		FY23 FINAL	FY24 FINAL	FY 25 BUDGET	FY25 FINAL	FY26 BUDGET
<b>MEANS OF FINANCE</b>						
51 1510	INTEREST	\$ 2,132.49	\$ 12,062.51	\$ 10,000.00	\$ 9,219.69	\$ 11,500.00
51 1610	SALES TO PUPILS	\$ 96,859.88	\$ 95,577.22	\$ 110,215.00	\$ 110,214.05	\$ 115,000.00
51 1620	SALES TO ADULTS	\$ 266.00	\$ 38.00	\$ 710.00	\$ 708.55	\$ 1,000.00
51 1623	MEALS PAID BY DISTRICT	\$ 14,886.50	\$ 22,933.85	\$ 15,000.00	\$ 14,960.00	\$ 18,000.00
51 1630	OTHER SALES (ALA CARTE)	\$ 672.88	\$ 98.60	\$ 75.00	\$ 73.32	\$ 500.00
51 1660	OTHER SALES (PREP/CATERING)	\$ 2,020.76	\$ 1,400.24	\$ 1,000.00	\$ 909.82	\$ -
51 1670 128	DONATIONS: BEEF-TO-SCHOOL	\$ -	\$ -	\$ 2,080.00	\$ 2,077.21	\$ 2,500.00
	LOCAL	\$ 116,838.51	\$ 132,110.42	\$ 139,080.00	\$ 138,162.64	\$ 148,500.00
51 3810	CASH REIMBURSEMENT (STATE)	\$ 449.17	\$ 457.54	\$ 465.00	\$ 460.41	\$ 500.00
51 3810 129	DEPT OF AG (FARM TO SCHOOL)	\$ 2,595.92	\$ -	\$ -		\$ -
	STATE	\$ 3,045.09	\$ 457.54	\$ 465.00	\$ 460.41	\$ 500.00
51 4180	FEDERAL REIMBURSEMENT	\$ 72,911.89	\$ 73,624.80	\$ 75,625.00	\$ 75,623.93	\$ 80,000.00
51 4151 123	FEDERAL - FFVP PROGRAM	\$ 12,434.34	\$ 12,291.47	\$ 630.00	\$ 626.75	\$ 1,000.00
51 4810 461	FEDERAL - USDA SUPPLY CHAIN	\$ 7,697.06	\$ 22,806.11	\$ 7,660.00	\$ 7,658.66	\$ -
51 4820	DONATED COMMODITIES	\$ -	\$ 19,472.45	\$ 9,500.00	\$ 11,917.45	\$ 15,000.00
51 4820 51	DONATED COMMODITIES - BEEF		\$ 2,263.26	\$ 2,500.00		\$ -
	FEDERAL	\$ 93,043.29	\$ 130,458.09	\$ 95,915.00	\$ 95,826.79	\$ 96,000.00
51 5110	TRANSFER FROM GEN FUND	\$ 35,657.00	\$ 32,000.00	\$ 24,000.00	\$ 24,000.00	\$ 20,000.00
51 5170	CONTRIBUTING CAPITAL	\$ 2,321.12	\$ -	\$ 9,365.00	\$ 9,363.08	\$ 8,000.00
	CASH ON HAND (FUND BALANCE)	\$ -	\$ -	\$ 3,175.00	\$ 3,881.31	\$ 2,000.00
	OTHER	\$ 37,978.12	\$ 32,000.00	\$ 36,540.00	\$ 37,244.39	\$ 30,000.00
<b>TOTAL MEANS OF FINANCE</b>		<b>\$ 250,905.01</b>	<b>\$ 295,026.05</b>	<b>\$ 272,000.00</b>	<b>\$ 271,694.23</b>	<b>\$ 275,000.00</b>

		FY23 FINAL	FY24 FINAL	FY 25 BUDGET	FY25 FINAL	FY26 BUDGET
<b>APPROPRIATIONS</b>						
2569	FOOD SERVICE	\$ 263,945.01	\$ 289,365.81	\$ 272,000.00	\$ 271,694.23	\$ 275,000.00
<b>TOTAL MEANS OF FINANCE</b>		<b>\$ 263,945.01</b>	<b>\$ 289,365.81</b>	<b>\$ 272,000.00</b>	<b>\$ 271,694.23</b>	<b>\$ 275,000.00</b>

**NOTES**

■The De Smet School District participates in the National School Lunch Program (NSLP), School Breakfast Program (SBP), Farm to School, and Fresh Fruits and Vegetable Program (FFVP). These federal programs provide nutritionally balanced, low-cost or free meals to students each school day. Information about these programs is available online at [fns.usda.gov/schoolmeals](https://fns.usda.gov/schoolmeals).

■The Beef-to-School program is well received by our District. We are grateful to the Kingsbury County Cattlemen's Association for helping coordinate the donation of local animals, as well as sponsoring Burger Feeds to raise funds for processing fees. We are excited to also provide fresh, local produce from Haroldson Farms beginning in the 2025-2026 school year.

■During the 2024-2025 school year the District participated in a food-buying group through Ed Assist, LLC. We have seen a financial benefit from being part of the organization, therefore we have committed to joining the Dakota15 Food Buying Group for the 2025-2026 school year. The Dakota 15 group is made up of fifteen area school districts. The focus will be recommending opportunities to increase student participation in USDA breakfast and lunch programs while maintaining financial stability. The Shared Services Professional(s) will build relationships within the D15 FBG to solicit support for the development of successful school nutrition programs while following required federal, state, and local guidelines. The Shared Services Professional(s) will coordinate with participating districts in the areas of menu planning, procurement, training needs and program assistance.

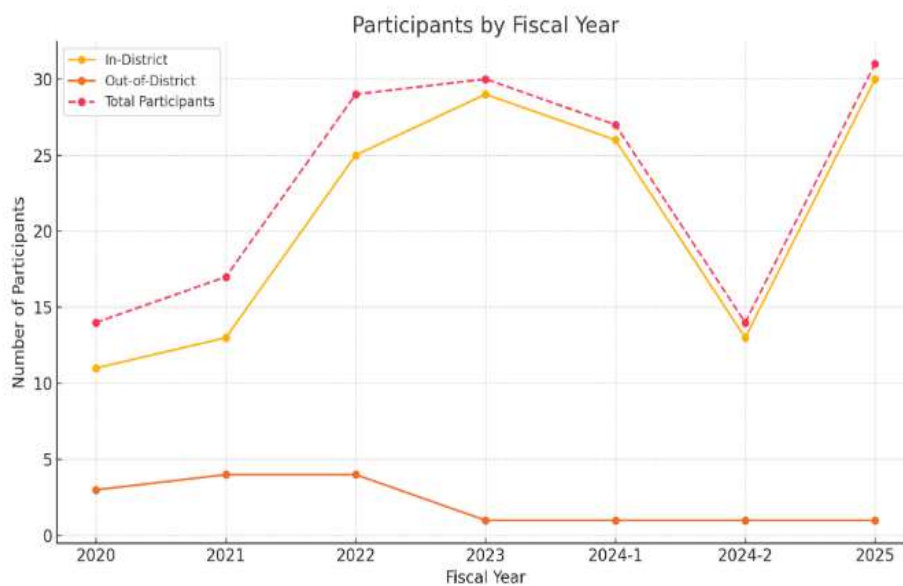
DE SMET SCHOOL DISTRICT 38-2  
ENTERPRISE FUND (DRIVER'S EDUCATION)

		FY23 FINAL	FY24 FINAL	FY 25 BUDGET	FY25 FINAL	FY26 BUDGET
<b>MEANS OF FINANCE</b>						
53 1316	DRIVER ED TUITION	\$ 6,750.00	\$ 11,348.76	\$ 8,400.00	\$ 7,325.00	\$ 9,000.00
<b>TOTAL MEANS OF FINANCE</b>		<b>\$ 6,750.00</b>	<b>\$ 11,348.76</b>	<b>\$ 8,400.00</b>	<b>\$ 7,325.00</b>	<b>\$ 9,000.00</b>

		FY23 FINAL	FY24 FINAL	FY 25 BUDGET	FY25 FINAL	FY26 BUDGET
<b>APPROPRIATIONS</b>						
3900	DRIVER ED	\$ 7,055.51	\$ 10,100.00	\$ 8,400.00	\$ 6,431.50	\$ 8,250.00
	Cash on Hand	\$ -	\$ 1,400.00	\$ -		\$ 750.00
<b>TOTAL MEANS OF FINANCE</b>		<b>\$ 7,055.51</b>	<b>\$ 11,500.00</b>	<b>\$ 8,400.00</b>	<b>\$ 6,431.50</b>	<b>\$ 9,000.00</b>

**NOTES**

- The current Drivers Ed tuition rates of \$275/in-district student and \$300/out-of-district student were set in 2024.
- 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.
- The 2024 fiscal year includes drivers education offered in the summer of 2023 and the summer of 2024.
- Currently a vehicle is rented for the driving portion of the class. The district may consider purchasing a vehicle in the future to lower expenses. The vehicle would be used year-round by staff for district-related travel, which in turn would reduce mileage reimbursement.



DE SMET SCHOOL DISTRICT 38-2  
FUND BALANCE REPORT FISCAL YEAR 2025

**GENERAL FUND - FUND BALANCE BY YEAR**

<u>FISCAL YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>FUND BALANCE</u>	<u>FUND BALANCE %</u>
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%
2025	\$ 3,424,652	\$ 3,755,276	\$ 880,247	23%

**PAYROLL SALARY EXPENDITURES**

<u>FISCAL YEAR</u>	<u>GEN FUND</u>	<u>SPEC ED FUND</u>	<u>FOOD SERVICE</u>	<u>TOTAL</u>
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
2025	\$ 2,398,900	\$ 419,215	\$ 108,600	\$ 2,926,715

**PAYROLL BENEFITS EXPENDITURES**

<u>FISCAL YEAR</u>	<u>GEN FUND</u>	<u>SPEC ED FUND</u>	<u>FOOD SERVICE</u>	<u>TOTAL</u>
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
2025	\$ 738,337	\$ 163,938	\$ 33,816	\$ 936,092

**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	\$ 50,500
2025-2026	\$ 52,000

**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	343
2025-2026	360*

## DE SMET SCHOOL DISTRICT 38-2

## 2025-2026 STAFF LISTING

**KEY**

\*

New to the District

**ADMINISTRATION**

<b><u>LAST NAME</u></b>	<b><u>FIRST NAME</u></b>	<b><u>ASSIGNMENT</u></b>		
Bettin	Daniel	MS/HS Principal;Sped Dir MS/HS-Activities Director	\$	87,300.00
Gigov	Robin	Special Education Assistant Director	\$	3,495.00
Johnson	Cassi	Business Manager	\$	70,750.00
Stofferahn	Shane	Technology Coordinator	\$	69,750.00
Van Regenmorter	Abi	Superintendent/Elementary Principal/Co-Sped Director	\$	142,900.00
Van Regenmorter	David	Head of Facilities		\$31.50/HR

**CERTIFIED STAFF**

<b><u>LAST NAME</u></b>	<b><u>FIRST NAME</u></b>	<b><u>ASSIGNMENT</u></b>		
Albrecht	Becky	Elementary Teacher (2nd grade)	\$	59,287.00
Beck	Codi	HS Science	\$	53,708.00
Beck*	Reyna	Elementary Teacher (1st grade)	\$	52,000.00
Bettin, Jr	Daniel	Elementary Teacher (5th grade)	\$	53,708.00
Birkel	Mark	Elem. PE/MS Science/HS Health-PE	\$	62,473.00
Botkin	Stephanie	Elementary Teacher (1st grade)	\$	53,708.00
Coughlin	Erica	MS Social Studies	\$	54,075.00
Edleman	Whitney	Pre-School/Junior Kindergarten - 114 Days	\$	37,604.00
Feldhaus*	Erin	Elementary Teacher (3rd grade)	\$	55,100.00
Garry	Regan	MS/HS ELA, Library	\$	55,367.00
Geyer	Connie	HS Math/Physics .25FTE	\$	29,004.00
Gigov	Robin	MS/HS Special Education	\$	62,970.00
Haugen	Cory	HS Social Science	\$	56,647.00
Hojer	Jennifer	Elementary Teacher (5th grade)	\$	58,981.00
Holland	Tricia	MS Math/Science	\$	65,451.00
Jeffrey	Lindsey	Elementary Teacher (K) .8FTE	\$	43,680.00
Johnson	Lexi	Elementary Teacher (4th grade)	\$	58,490.00
Julius	Kyler	School Counselor	\$	56,753.00
Larsen	Marlys	Reading Intervention Coord .375 FTE	\$	32,550.00
Lo	Andre	MS ELA/Social Studies	\$	57,383.00
Martian	Emily	Elementary Special Education	\$	58,378.00
Nolte	Lindsay	MS/HS ELA	\$	62,381.00
Palmlund	Shannon	Title, Computers	\$	60,218.00
Penney	Jean	Reading Specialist .375 FTE	\$	26,258.00
Pitts	Brendon	MS/HS Business-Computer Instruction	\$	55,683.00
Poppen	Janice	ELL .7 FTE	\$	37,800.00
Hughes*	Brittany	MS/HS Consumer Science/CTE	\$	53,025.00
Stofferahn	Jennifer	K-12 Art/DDN Art	\$	58,475.00
Thielbar	Brooke	K-12 Vocal Music	\$	56,753.00
VanderWal	Dave	MS/HS Vocational Agriculture (11 mo)	\$	73,664.00
Vockrodt	Brandon	MS/HS Math	\$	56,286.00
Vockrodt	Kayla	5-12 Instrumental Music	\$	56,647.00
Wilkinson	Brittani	Elementary Teacher (K) .8 FTE	\$	49,991.00

**CLASSIFIED STAFF**

<b><u>LAST NAME</u></b>	<b><u>FIRST NAME</u></b>	<b><u>ASSIGNMENT</u></b>	
<b><u>CUSTODIANS</u></b>			
Castro*	Maria	Custodian - 8 Hrs/Day	\$22.00/HR
Larson	Ryan	Custodian - 8 Hrs/Day	\$24.28/HR
Martens	Mike	Custodian - 3 Hrs/Day	\$21.00/HR
<b><u>FOOD SERVICE</u></b>			
Brumfield*	Arial	Cook - 7.5 Hrs/Day	\$20.00/HR
Grubb	Samone	Food Service Manager - 8 Hrs/Day	\$21.50/HR
Martin*	Kay	Cook - 7 Hrs/Day	\$20.00/HR
<b><u>PARAPROFESSIONALS</u></b>			
Donelan	Mychelle	MS/HS Paraprofessional - 7.5 Hrs/Day SPED	\$21.50/HR
Giedd	Vicki	LIW Paraprofessional - 7.5 Hrs/Day SPED	\$21.25/HR
Jacobs	Amber	MS/HS Paraprofessional - 7.5 Hrs./Day SPED	\$21.25/HR
Luethmers	Kristen	LIW Paraprofessional - 7.5 Hrs/Day SPED (3 days/week)	\$22.00/HR
Nolte	Mesa	MS/HS Paraprofessional - 7.5 Hrs/Day SPED, ICU	\$21.00/HR
Pommer	Debra	LIW Paraprofessional - 7.5 Hrs./Day SPED	\$22.25/HR
Roth	Monica	LIW Paraprofessional - 7.5 Hrs/Day TITLE	\$21.50/HR
Todd	Andy	MS/HS Paraprofessional SPED	\$24.85/HR
Wilkinson	Cheryl	MS/HS Paraprofessional - 7.5 Hrs./Day SPED	\$22.25/HR
<b><u>SECRETARIES</u></b>			
Perry	Melody	MS/HS Secretary - 8 Hrs/Day	\$24.00/HR
Schoenfelder	Traci	LIW Secretary - 8 Hrs/Day	\$23.00/HR
<b><u>TRANSPORTATION</u></b>			
Gunnon	Gloria	Bus Driver (CDL) - 4.5 Hrs/Day	\$26.00/HR
Gunnon	Michael	Bus Driver (non-CDL) - 2 Hours/Day, Tuesdays-Fridays	\$23.00/HR
Martens	Mike	Bus Driver - Wait Time	\$17.00/HR
Martens	Mike	Bus Driver (CDL) - 4 Hrs/Day	\$26.00/HR
Todd	Andy	Bus Driver (CDL)/Wait Time/Transportation Mgr	\$24.85/HR
Winter	Sydney	Bus Driver (non-CDL) - 2 Hours/Day, Mondays	\$23.00/HR

**OTHER**

<b><u>INSTRUCTOR</u></b>		<b><u>ASSIGNMENT</u></b>	
Ulrich	Megan	Driver's Education Instructor	\$225.00/STUDENT
		Substitute Teacher	\$150.00/DAY
		Substitute Teacher Long-term (Certified)	\$297/DAY
		Substitute Para, Cook, Secretary, Custodian	\$17.00/HR
		Substitute Bus Driver (CDL)	\$26.00/HR
		Substitute Bus Driver (non-CDL)	\$23.00/HR
		Substitute Wait Time	\$17.00/HR



**EXTRA DUTY**

<b><u>LAST NAME</u></b>	<b><u>FIRST NAME</u></b>	<b><u>ASSIGNMENT</u></b>		
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	\$	3,081.00
Bettin, Jr	DJ	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
McCune	Jessica	Co-Cheer Coach - Football/Basketball	\$	930.00
Henrich	Jada	Co-Cheer Coach - Football/Basketball	\$	930.00
Stofferahn	Jennifer	Concessions Advisor	\$	1,400.00
Vockrodt	Brandon	Concessions Advisor	\$	1,080.00
Haugen	Cory	Cross Country Coach - Head	\$	3,820.00
Hughes	Brittany	DDN Instructor - \$980.00 spring semester	\$	980.00
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
Luethmers	Mike	Girls Basketball Coach - Jr High	\$	2,384.00
Julius	Kyler	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
Bettin, Jr	DJ	Track Coach - Assistant	\$	1,355.00
Carlson	Nicholas	Track Coach - Assistant	\$	1,355.00
Johnson	Lexi	Track Coach - Jr High	\$	1,675.00
Thielbar	Brooke	Vocal Extra Duties - Elementary	\$	1,092.00
Thielbar	Brooke	Vocal Extra Duties - JH/HS	\$	2,533.00
Anderson	Alex	Volleyball Coach - Assistant	\$	3,127.00
Dylla	Vicki	Volleyball Coach - Head	\$	4,382.00
DeJong	Tianna	Volleyball Coach - Jr High	\$	2,248.00
Johnson	Michael	Wrestling Coach	\$	5,662.00
Bendorf	Nate	Wrestling Girls Coach	\$	6,603.00
Nolte	Lindsay	Yearbook Advisor	\$	2,610.00

AREA SCHOOL DISTRICT  
PROPERTY TAX COMPARISON  
TAXES PAYABLE 2025 (CURRENT YEAR)

	1	2	3	4	5	6	7	8
Kingsbury County	Lake Preston	Iroquois	Willow Lake	Hamlin	Arlington	Howard	ORR	De Smet
Valuation	406,033,089	236,947,021	6,033,347	14,242,715	324,442,189	818,385	136,238,336	609,415,338
Valuation w/ MH	408,093,127	237,928,578	6,153,191	14,245,014	326,532,317	818,385	136,508,462	611,303,815
Fall 2024 Enrollment	164	214	329	867	277	337	274	343

General (10)								
Ag	\$ 1.197	\$ 1.197	\$ 1.197	\$ 1.197	\$ 1.197	\$ 1.197	\$ 1.197	\$ 1.197
Own Occ.	\$ 2.679	\$ 3.413	\$ 2.679	\$ 2.679	\$ 2.679	\$ 2.679	\$ 2.679	\$ 2.679
Comm.	\$ 5.544	\$ 7.063	\$ 5.544	\$ 5.544	\$ 5.544	\$ 5.544	\$ 5.544	\$ 5.544
Capt Out (21)	\$ 1.355	\$ 0.854	\$ 1.530	\$ 2.285	\$ 2.127	\$ 2.156	\$ 2.811	\$ 2.077
Spec Ed (22)	\$ 0.246	\$ 0.854	\$ 0.800	\$ 1.090	\$ 1.488	\$ 1.488	\$ 1.290	\$ 1.250
Bond Red (31)			\$ 1.010					\$ 0.905

**GENERAL FUND OPT-OUT TAXES**

Opt-out Amount	\$ 500,000	\$ 300,000	\$ 621	\$ 2,057	\$ 246,684	\$ 1,723	\$ 500,610	\$ 200,000
Ag	\$ 0.716	\$ 0.328	\$ 0.001	\$ 0.001	\$ 0.251	\$ 0.001	\$ 0.655	\$ 0.186
Own Occ.	\$ 1.602	\$ 0.734	\$ 0.002	\$ 0.002	\$ 0.561	\$ 0.002	\$ 1.466	\$ 0.416
Comm.	\$ 3.316	\$ 1.519	\$ 0.005	\$ 0.005	\$ 1.162	\$ 0.028	\$ 3.034	\$ 0.861

**TOTAL - Using KG Audit Charts for Payable '25**

Ag	\$ 2.80	\$ 2.91	\$ 4.54	\$ 4.57	\$ 4.81	\$ 4.84	\$ 5.30	\$ 5.43
Own Occ.	\$ 4.28	\$ 5.12	\$ 6.02	\$ 6.05	\$ 6.29	\$ 6.32	\$ 6.78	\$ 6.91
Comm.	\$ 7.15	\$ 8.77	\$ 8.88	\$ 8.92	\$ 9.16	\$ 9.19	\$ 9.65	\$ 9.78

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

Ag	\$ 280	\$ 291	\$ 454	\$ 457	\$ 481	\$ 484	\$ 530	\$ 543
Own Occ.	\$ 428	\$ 512	\$ 602	\$ 605	\$ 629	\$ 632	\$ 678	\$ 691
Comm.	\$ 715	\$ 877	\$ 888	\$ 892	\$ 916	\$ 919	\$ 965	\$ 978

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

DE SMET SCHOOL DISTRICT 38-2  
PROPERTY TAX LEVY COMPARISON BY YEAR

FUND	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
Ag	1.91	1.93	1.82	1.78	1.74	1.70	1.66	1.59	1.54
Own Occ.	4.97	4.53	4.07	3.99	3.89	3.81	3.72	3.57	3.44
Comm.	10.65	9.35	8.42	8.26	8.05	7.87	7.70	7.39	7.11
Capt Out (21)	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	1.25	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	0.30	0.72
Pension (24)	0.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**TOTAL**

Ag	4.94	5.60	5.68	5.64	5.32	4.61	4.66	5.22	5.58
Own Occ.	8.00	8.20	7.93	7.85	7.47	6.72	6.72	7.20	7.48
Comm	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	494.00	560.00	548.00	564.00	532.00	461.00	466.00	522.00	558.00
Own Occ.	800.00	820.00	778.00	785.00	747.00	614.00	672.00	720.00	748.00
Comm	1368.00	1302.00	1209.00	1212.00	1163.00	1078.00	1070.00	1102.00	1102.00

**ASSESSED VALUATION TOTAL COMPARISONS**

Year	2015	2016	2017	2018	2019	2020	2021	2022	2023
Tax Valuation	\$ 428,394,250	\$ 456,501,277	\$ 486,586,664	\$ 489,016,315	\$ 496,815,621	\$ 488,913,737	\$ 509,260,973	\$ 548,828,992	\$ 549,243,915