Budget at a Glance

2003 - 2004

DE SOTO USD #232

Table of Contents

Summary of Total Expenditures……..……1

Summary of General and Supplemental General Fund Expenditures……2

Instruction Expenditures…….3

Sources of Revenue and Proposed Budget for 2003-04
(previously Co99a)……...……4

Enrollment and Low Income Students……5

Mill Rates by Fund……..6

Assessed Valuation and Bonded Indebtedness……...7

Average Salary……8

KSDE Website Information……9

USD# 232

Summary of Total Expenditures By Function
(All Funds)

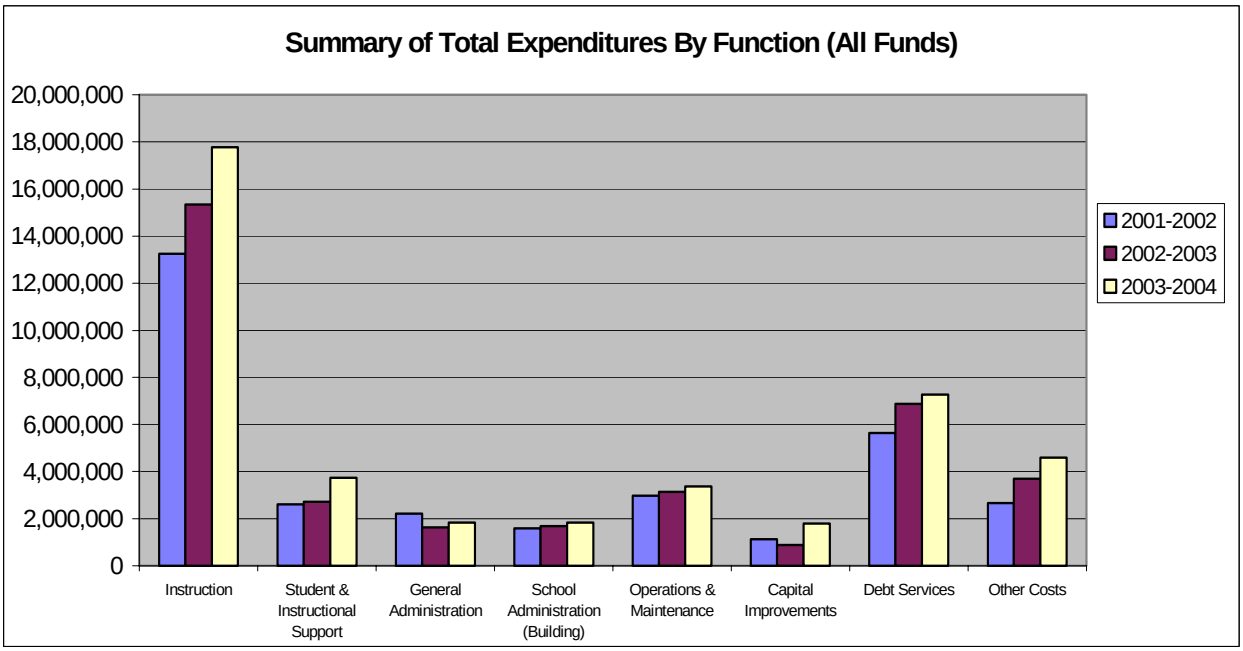
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	13,257,379	41%	15,337,692	43%	16%	17,766,503	42%	16%
Student & Instructional Support	2,621,372	8%	2,721,077	8%	4%	3,737,045	9%	37%
General Administration	2,214,661	7%	1,633,637	5%	-26%	1,826,194	4%	12%
School Administration (Building)	1,590,188	5%	1,697,004	5%	7%	1,834,400	4%	8%
Operations & Maintenance	2,976,635	9%	3,152,061	9%	6%	3,373,754	8%	7%
Capital Improvements	1,122,651	3%	879,103	2%	-22%	1,795,000	4%	104%
Debt Services	5,637,511	18%	6,871,506	19%	22%	7,277,856	17%	6%
Other Costs	2,669,298	8%	3,705,482	10%	39%	4,599,870	11%	24%
Total Expenditures	32,089,695	100%	35,997,562	100%	12%	42,210,622	100%	17%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education, and Special Education Coop.

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

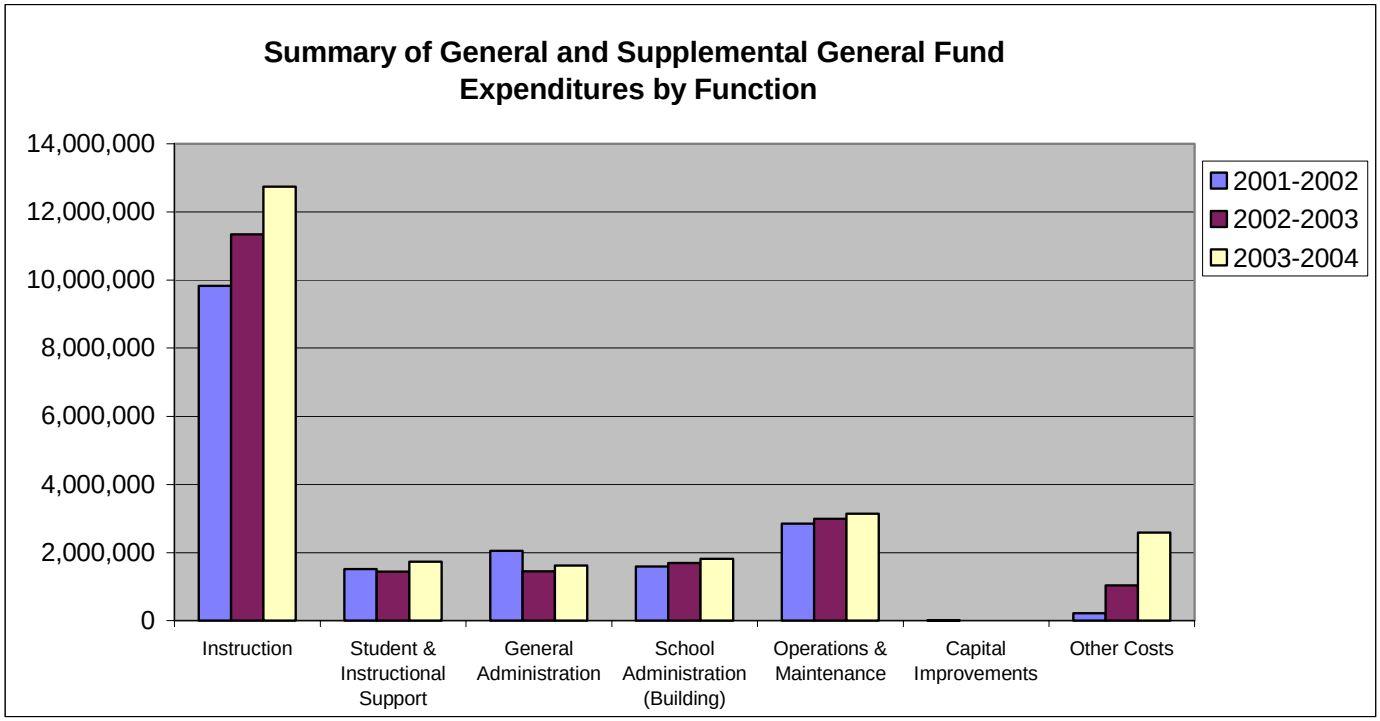
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2800, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



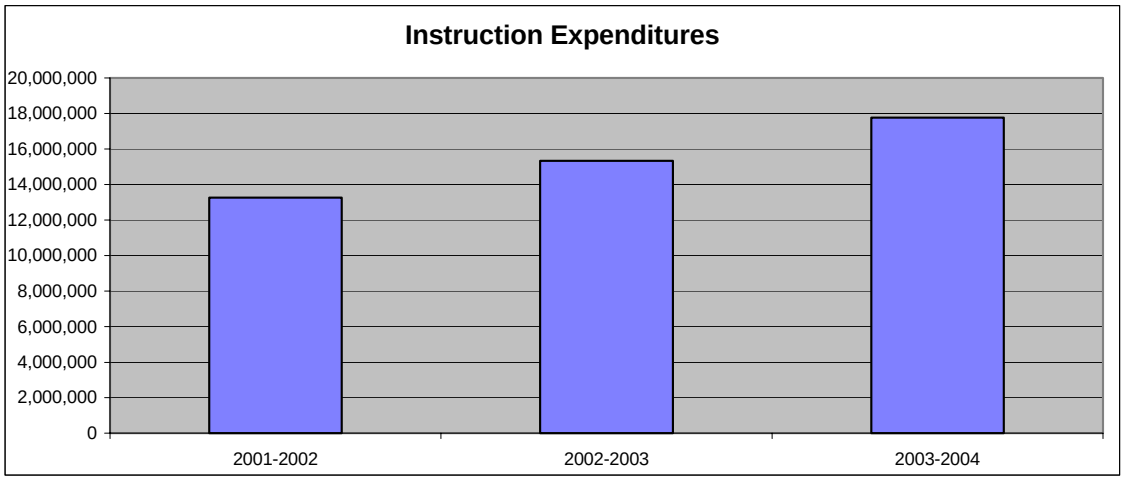
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	9,830,711	54%	11,347,740	57%	15%	12,741,755	54%	12%
Student & Instructional Support	1,517,321	8%	1,434,911	7%	-5%	1,734,321	7%	21%
General Administration	2,054,025	11%	1,457,896	7%	-29%	1,615,318	7%	11%
School Administration (Building)	1,590,188	9%	1,696,947	8%	7%	1,814,400	8%	7%
Operations & Maintenance	2,851,044	16%	2,994,809	15%	5%	3,141,754	13%	5%
Capital Improvements	10,249	0%	0	0%	-100%	0	0%	0%
Other Costs	214,806	1%	1,034,975	5%	382%	2,586,220	11%	150%
Total Expenditures	18,068,344	100%	19,967,278	100%	11%	23,633,768	100%	18%
Amount per Pupil	$5,202		$5,146		-1%	$5,433		6%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	9,528,979		11,034,315	16%		11,961,739	8%
Federal Funds	207,757		233,481	12%		197,800	-15%
Supplemental General	301,732		313,425	4%		780,016	149%
Bilingual Education	177,628		329,199	85%		373,100	13%
Capital Outlay	162,821		47,473	-71%		300,000	532%
Driver Education	21,194		23,197	9%		39,710	71%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	57,044		50,401	-12%		51,413	2%
Special Education	2,318,913		2,665,967	15%		3,502,725	31%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	470,579		500,000	6%		560,000	12%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
Contingency Reserve	0		0	0%			
Text Book & Student Material	9,975		140,234	1306%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	13,256,622		15,337,692	16%		17,766,503	16%
Enrollment (FTE)*	3,473.1		3,880.1	12%		4,350.0	12%
Amount per Pupil	3,817		3,953	4%		4,084	3%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	757		0	-100%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	13,257,379		15,337,692	16%		17,766,503	16%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

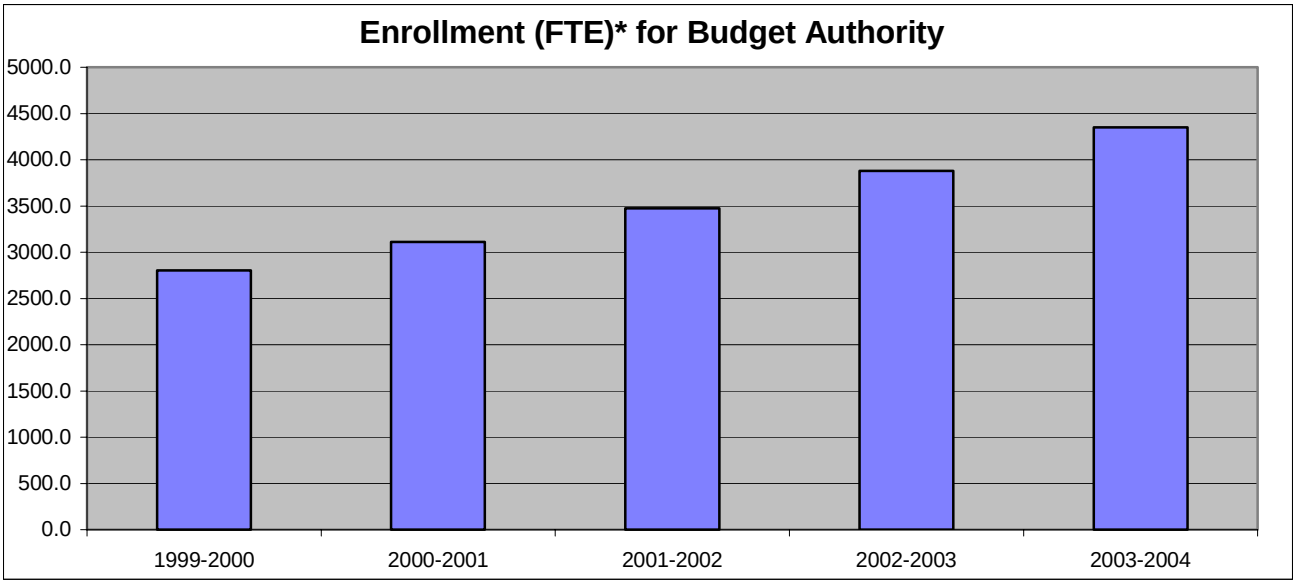
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

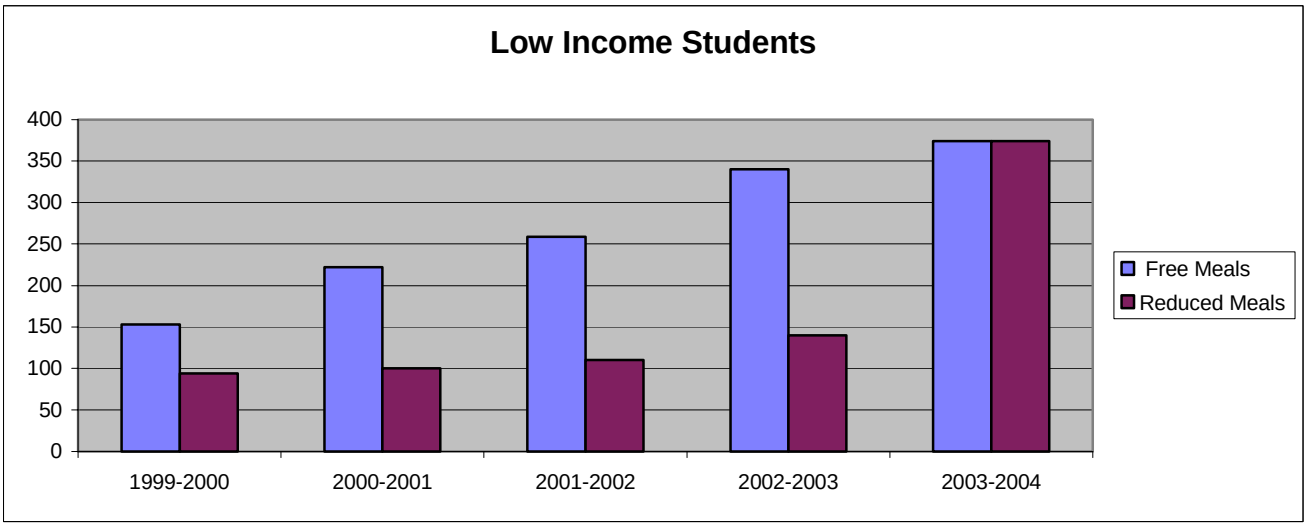
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	23,132,030	67	17,492,706	0		0	5,639,257
Supplemental General	5,783,008	186,407	240,573				5,356,028
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	4,010			0	0	0
Bilingual Education	375,000			0	0	375,000	0
Capital Outlay	2,550,000	2,738,915		0	0	0	2,728,891
Driver Training	44,710	118,459	15,000		0	0	30,000
Extraordinary School Program	0	0			0	0	0
Food Service	1,460,950	235,123	15,605	259,348	0	80,000	1,021,181
Professional Development	137,934	87,934	0	0	0	50,000	0
Parent Education Program	211,490	12,672	118,818	0	0	80,000	0
Summer School	51,413	16,413		0	0	0	35,000
Special Education	5,443,501	733,231	9,000	505,000	0	4,196,270	0
Vocational Education	560,000			30,000	0	500,000	30,000
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	0	0					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	1771625	237,569					1,534,056
Bond and Interest #1	7,277,856	1,975,197	655,007		0		8,256,094
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		118559					219,830
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	214,000	0	xxxxxxxxxxx	214,000	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	49,013,517	6,464,556	18,546,709	1,008,348	0	5,281,270	24,850,337
Less Transfers	5,281,270						
TOTAL Budget Expenditures	$43,732,247						

Other Information

	1999-2000 Actual	2000-2001 Actual	% inc/ dec	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
Enrollment (FTE)*	2,801.3	3,112.0	11%	3,473.1	12%	3,880.1	12%	4,350.0	12%
Number of Students - Free Meals	153	222	45%	259	17%	340	31%	374	10%
Number of Students - Reduced Meals	94	100	6%	110	10%	140	27%	374	167%

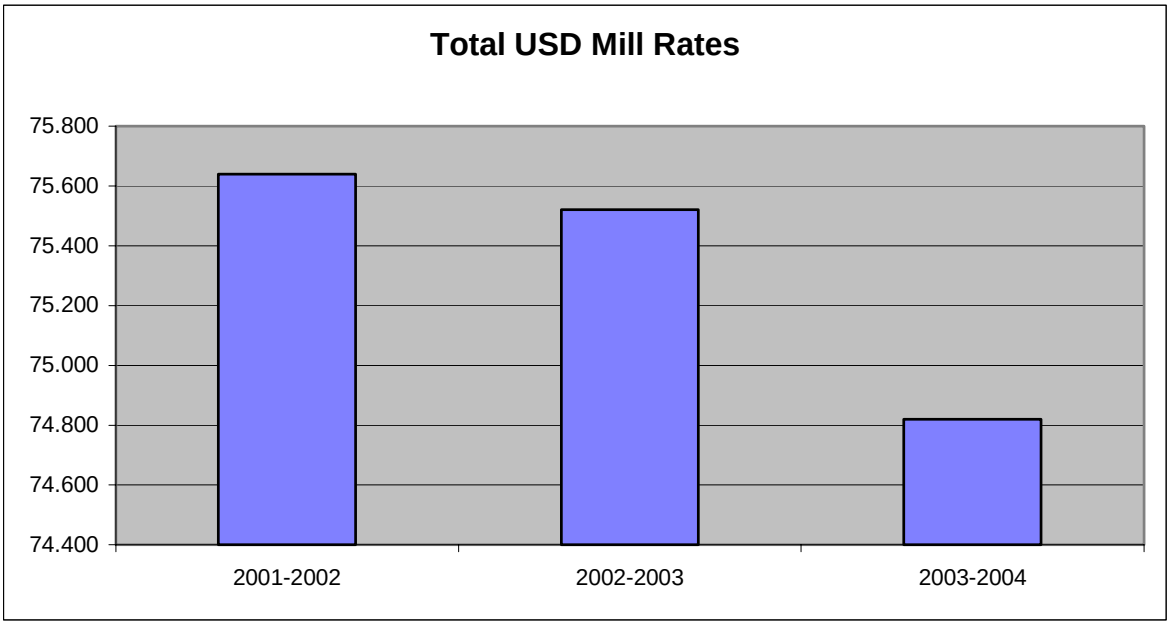




*FTE for state aid and budget authority purposes for general fund.

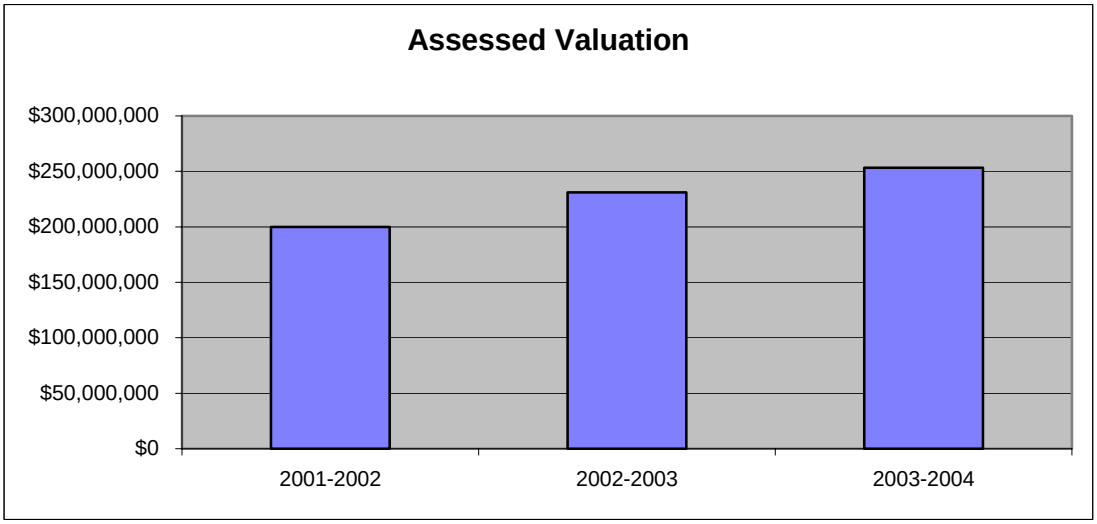
Miscellaneous Information
Mill Rates by Fund

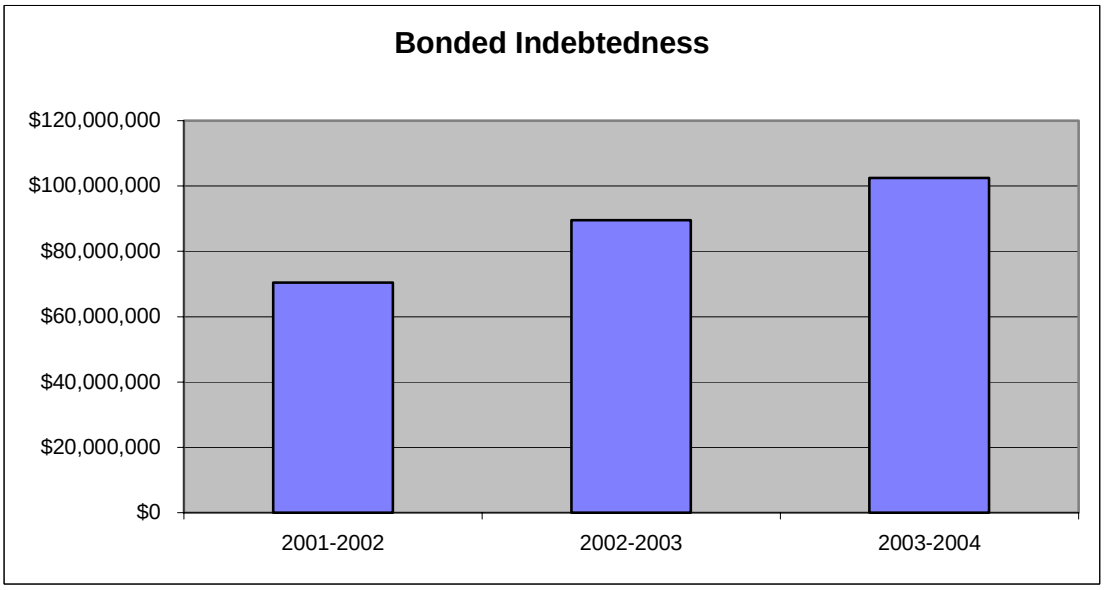
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	19.273	20.782	14.373
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.984	11.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	3.912	5.651	3.437
Bond & Interest 1	27.592	24.423	25.360
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.863	0.680	0.649
Temporary Note	0.000	0.000	0.000
TOTAL USD	**75.640**	**75.520**	**74.819**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$199,873,049	$231,051,078	$253,241,216
Bonded Indebtedness	$70,400,000	$89,575,000	$102,475,000





USD# 232
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	30.0	2,118,202	70,607	29.5	2,114,235	71,669
Teachers (Full Time)	330.0	12,847,155	38,931	353.8	14,053,032	39,720
Other Certified (Licensed) Personnel			0			0
Classified Personnel	153.0	4,153,864	27,149	155.8	4,353,735	27,944
Substitutes/Temporary Help	XXXXX	404,231	XXXXXXXXXXX	XXXXX	403,700	XXXXXXXXXXX

DEFINITIONS

Administrators: *Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals; Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: **Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians, Bus Drivers.

Substitutes/Temporary: **Substitute Teachers, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans**, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)****.

*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. ***Generally*** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals)
http://www.ksde.org/k12/k12.html

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications
http://www.ksde.org/leaf/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://www.ksde.org/reportcard.html

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses