Budget at a Glance

2005 - 2006

De Soto

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Summary of Total Expenditures By Function
(All Funds)

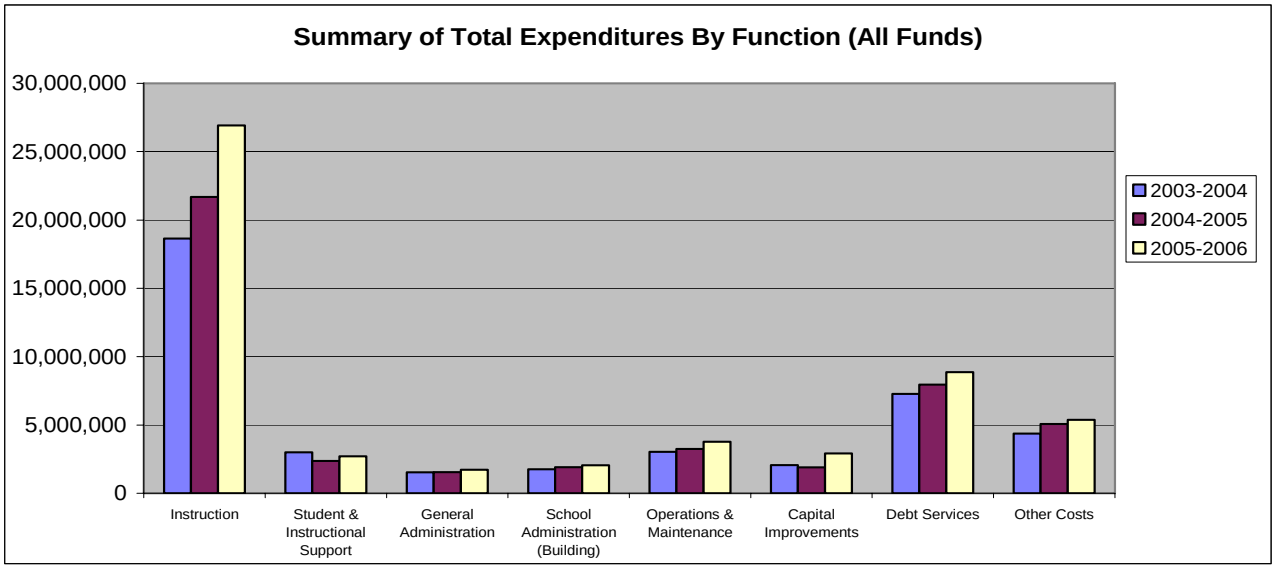
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	18,642,583	45%	21,687,077	47%	16%	26,928,402	50%	24%
Student & Instructional Support	3,004,896	7%	2,374,129	5%	-21%	2,715,112	5%	14%
General Administration	1,531,478	4%	1,547,540	3%	1%	1,721,728	3%	11%
School Administration (Building)	1,767,375	4%	1,917,431	4%	8%	2,042,203	4%	7%
Operations & Maintenance	3,039,370	7%	3,253,739	7%	7%	3,783,490	7%	16%
Capital Improvements	2,061,263	5%	1,897,269	4%	-8%	2,925,000	5%	54%
Debt Services	7,277,555	17%	7,955,189	17%	9%	8,866,891	16%	11%
Other Costs	4,357,751	10%	5,068,645	11%	16%	5,380,729	10%	6%
Total Expenditures	41,682,271	100%	45,701,019	100%	10%	54,363,555	100%	19%
Amount per Pupil	$9,788		$10,037		3%	$10,983		9%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, 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.

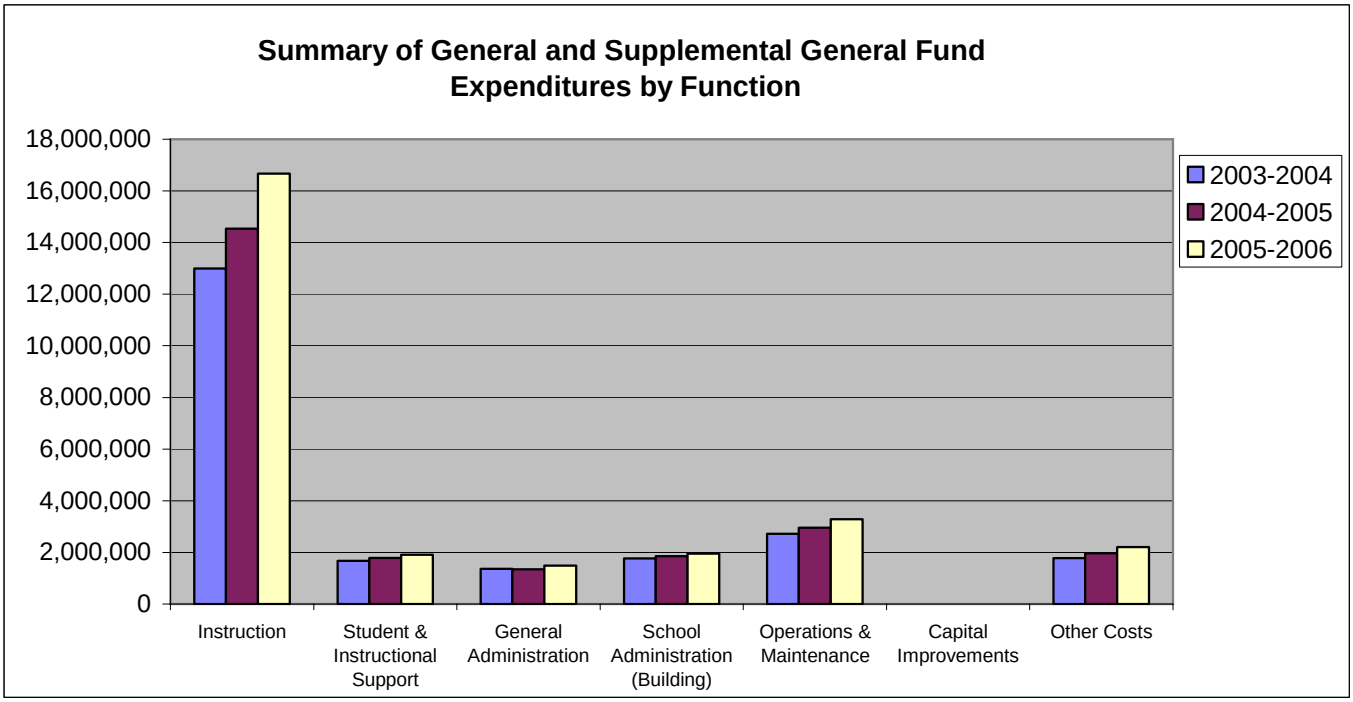
Further definition of what goes into each category:

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



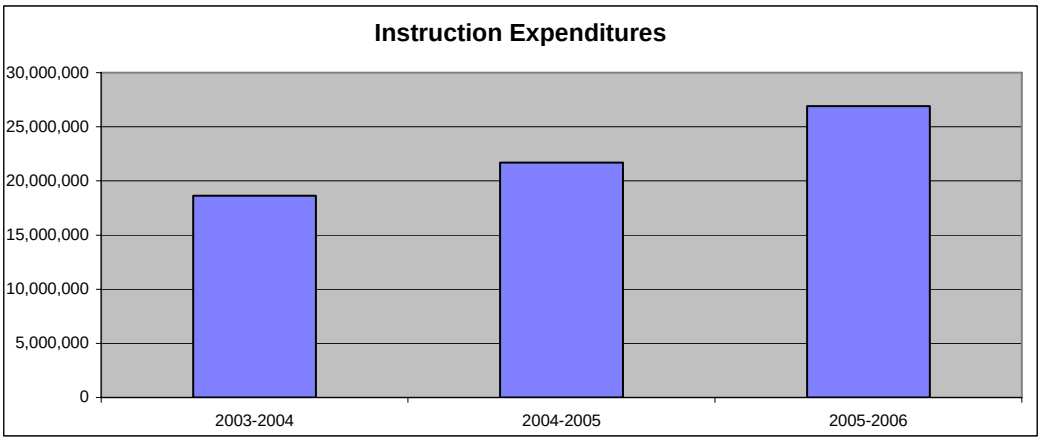
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	12,992,963	58%	14,532,919	59%	12%	16,663,798	61%	15%
Student & Instructional Support	1,676,869	8%	1,784,829	7%	6%	1,909,482	7%	7%
General Administration	1,370,810	6%	1,340,086	5%	-2%	1,490,087	5%	11%
School Administration (Building)	1,767,375	8%	1,851,059	8%	5%	1,954,592	7%	6%
Operations & Maintenance	2,720,793	12%	2,954,651	12%	9%	3,283,545	12%	11%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	1,774,067	8%	1,962,544	8%	11%	2,209,897	8%	13%
Total Expenditures	22,302,877	100%	24,426,088	100%	10%	27,511,401	100%	13%
Amount per Pupil	$5,237		$5,365		2%	$5,558		4%



Instruction Expenditures (1000)

	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
General	12,211,018	14,242,394	17%	15,946,648	12%
Federal Funds	272,145	294,145	8%	277,779	-6%
Supplemental General	781,945	290,525	-63%	717,150	147%
At Risk (4yr Old)				60,000	
At Risk (K-12)				453,900	
Bilingual Education	366,918	311,499	-15%	394,000	26%
Capital Outlay	224,602	342,525	53%	2,000,000	484%
Driver Education	20,572	24,623	20%	45,080	83%
Declining Enrollment				0	
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	46,356	52,221	13%	85,720	64%
Special Education	3,206,539	4,552,559	42%	5,073,900	11%
Vocational Education	701,962	482,124	-31%	600,000	24%
Gifts/Grants	285,302	199,990	-30%	222,000	11%
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%		
KPERS Spec. Ret. Contribution		797,140		1,052,225	32%
Contingency Reserve	0	0	0%		
Text Book & Student Material	525,224	97,332	-81%		
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	18,642,583	21,687,077	16%	26,928,402	24%
Enrollment (FTE)*	4,258.4	4,553.1	7%	4,950.0	9%
Amount per Pupil	4,378	4,763	9%	5,440	14%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	18,642,583	21,687,077	16%	26,928,402	24%



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

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

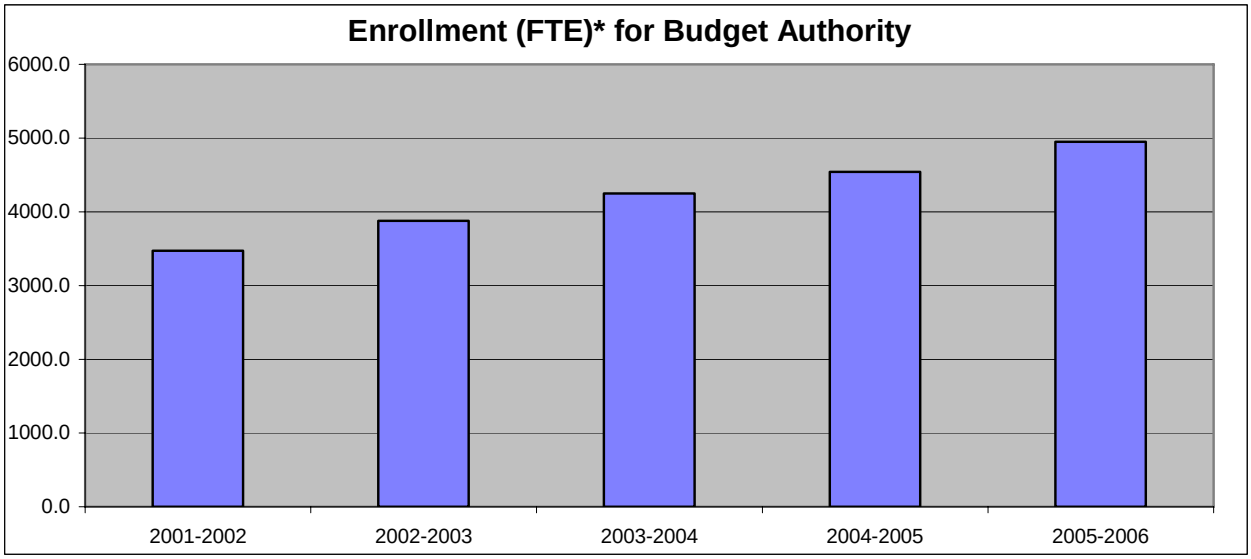
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

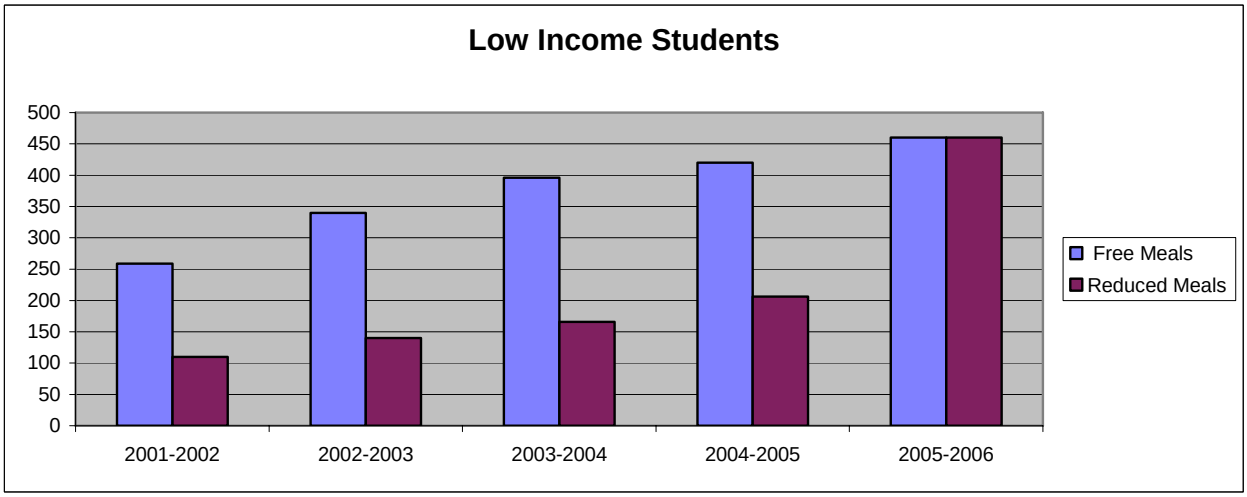
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	27,121,347	2,615	21,098,504	0		0	6,020,228
Supplemental General	7,322,764	558,933	1,149,674				5,614,157
Adult Education	4,010	4,010	0	0	0	0	0
At Risk (4yr Old)	60,000	0		0	0	60,000	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	480,000	0		0	0	450,000	30,000
Bilingual Education	400,000			0	0	400,000	0
Capital Outlay	5,120,000	7,179,802	119,944	0	200,000	0	1,699,547
Driver Training	56,080	184,290	16,000		0	0	40,000
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	1,705,030	279,515	19,872	367,308	0	0	1,317,850
Professional Development	210,924	112,714	10,919	0	0	100,000	0
Parent Education Program	208,723	10,145	120,348	0	0	78,230	0
Summer School	85,720	35,528		0	0	25,000	40,000
Special Education	6,209,300	522,915	0	840,000	0	5,219,480	145,000
Vocational Education	600,000			0	0	600,000	0
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	835,274	20,274					815,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	590421	0					696,759
KPERS Special Retirement Contribution	1,482,423	0	1,482,423				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	8,866,891	7,173,296	798,020		140,000		9,098,388
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		136998					280,205
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	277,779	0	xxxxxxxxxxx	277,779	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	61,636,686	16,221,035	24,815,704	1,485,087	340,000	6,932,710	25,797,134
Less Transfers	6,932,710						
TOTAL Budget Expenditures	$54,703,976						

Other Information

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
Enrollment (FTE)*	3,473.1	3,880.1	12%	4,248.4	9%	4,543.1	7%	4,950.0	9%
Number of Students - Free Meals	259	340	31%	396	16%	420	6%	460	10%
Number of Students - Reduced Meals	110	140	27%	166	19%	206	24%	460	123%

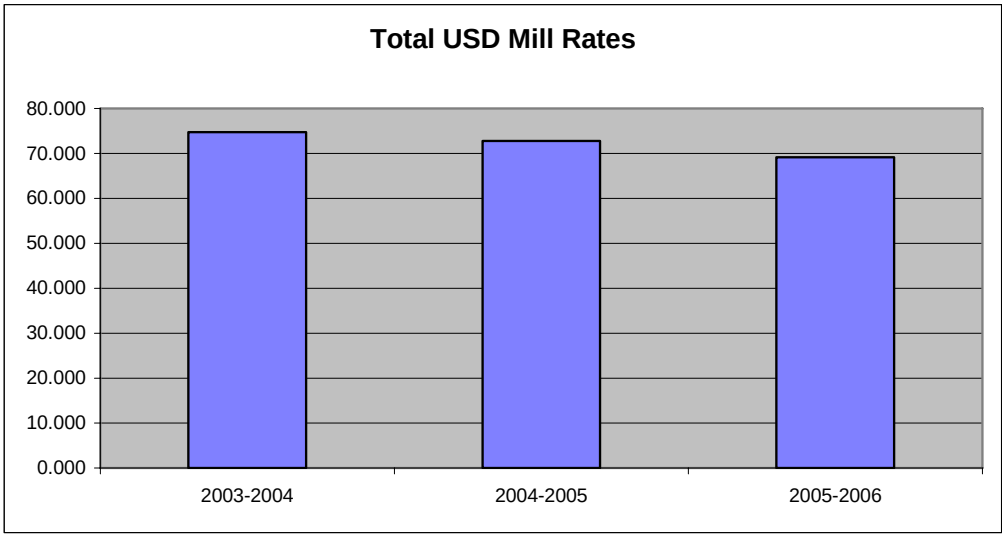




*FTE for state aid and budget authority purposes for general fund.

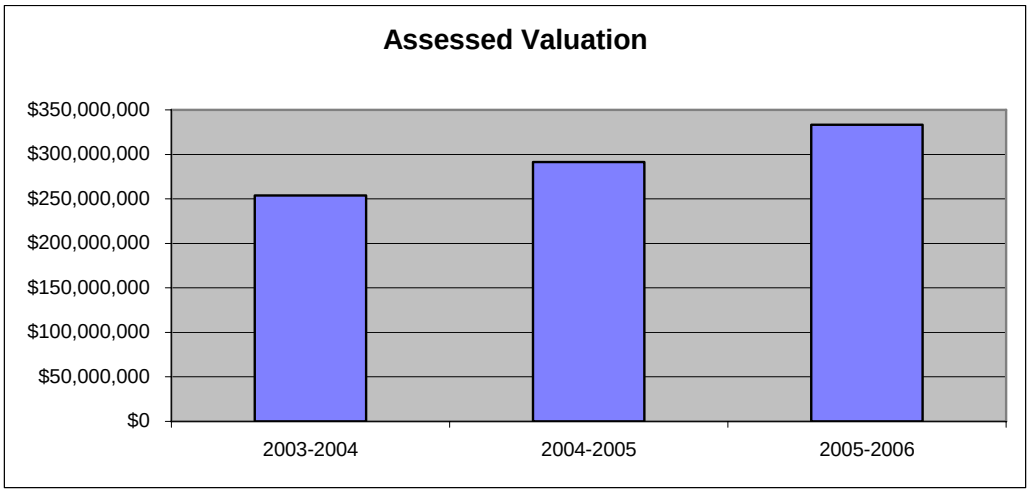
Miscellaneous Information
Mill Rates by Fund

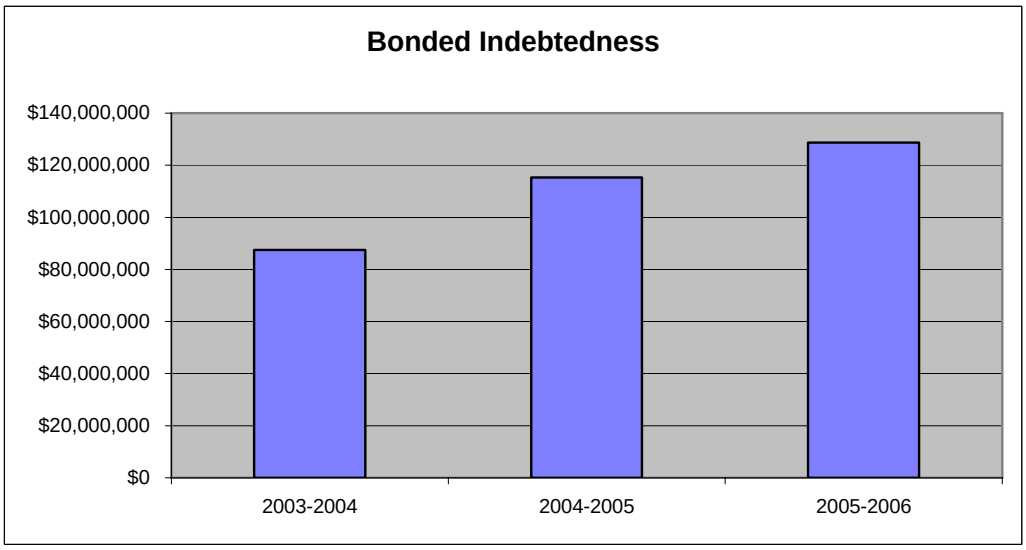
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	14.351	15.921	16.716
Adult Education	0.000	0.000	0.000
Capital Outlay	10.983	11.000	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	3.432	3.516	1.772
Bond & Interest 1	25.320	21.850	25.871
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.648	0.519	0.815
Temporary Note	0.000	0.000	0.000
TOTAL USD	**74.734**	**72.806**	**69.174**
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

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$253,621,775	$291,398,557	$333,177,705
Bonded Indebtedness	87,475,000	115,315,000	128,725,000





USD# 232
AVERAGE SALARY

	2003-04 Actual			2004-05 Actual			2005-06 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	27.1	2,032,353	74,995	28.7	2,072,906	72,227	25.2	1,972,450	78,272
Teachers (Full Time)	355.1	14,735,989	41,498	393.1	16,097,564	40,950	416.5	17,967,600	43,139
Other Certified (Licensed) Personnel			0			0			0
Classified Personnel	168.5	4,700,173	27,894	180.1	5,193,593	28,837	181.2	5,219,549	28,805
Substitutes/Temporary Help	XXXXXXX	365,636	XXXXXXXXXXX	XXXXXXX	421,825	XXXXXXXXXXX	XXXXXXX	450,000	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_and_publications/reports.html

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

Kansas Building Report Card
http://online.ksde.org/rcard

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