Budget At A Glance

2009-2010

232 - DeSoto

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 2009-10
(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

Summary of Total Expenditures By Function
(All Funds)

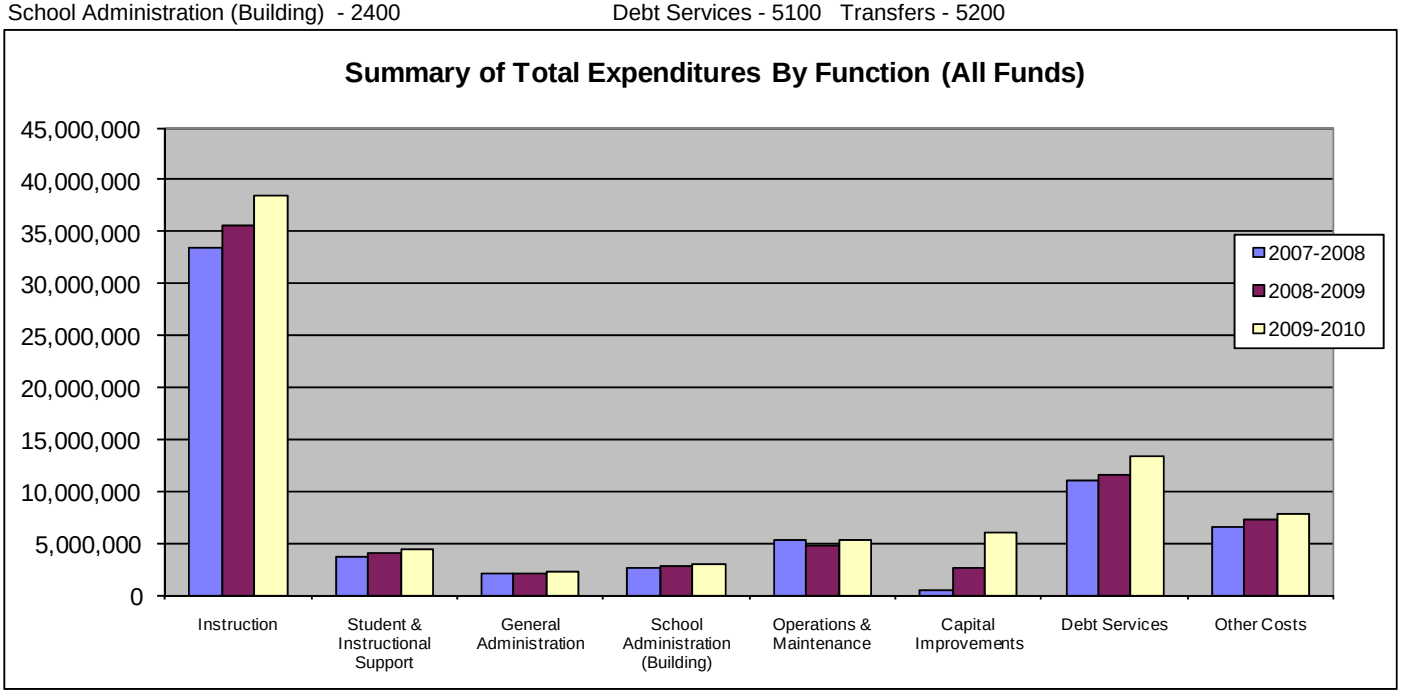
	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	33,436,381	51%	35,659,446	50%	7%	38,384,424	48%	8%
Student & Instructional Support	3,667,722	6%	4,005,801	6%	9%	4,453,184	6%	11%
General Administration	2,062,404	3%	2,047,147	3%	-1%	2,161,479	3%	6%
School Administration (Building)	2,571,660	4%	2,848,406	4%	11%	2,989,889	4%	5%
Operations & Maintenance	5,274,282	8%	4,836,451	7%	-8%	5,300,903	7%	10%
Capital Improvements	374,860	1%	2,649,654	4%	607%	6,036,500	8%	128%
Debt Services	11,077,788	17%	11,581,116	16%	5%	13,341,040	17%	15%
Other Costs	6,461,285	10%	7,311,064	10%	13%	7,754,619	10%	6%
Total Expenditures	64,926,382	100%	70,939,085	100%	9%	80,422,038	100%	13%
Amount per Pupil	$11,357		$11,512		1%	$12,527		9%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, 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 School, 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.

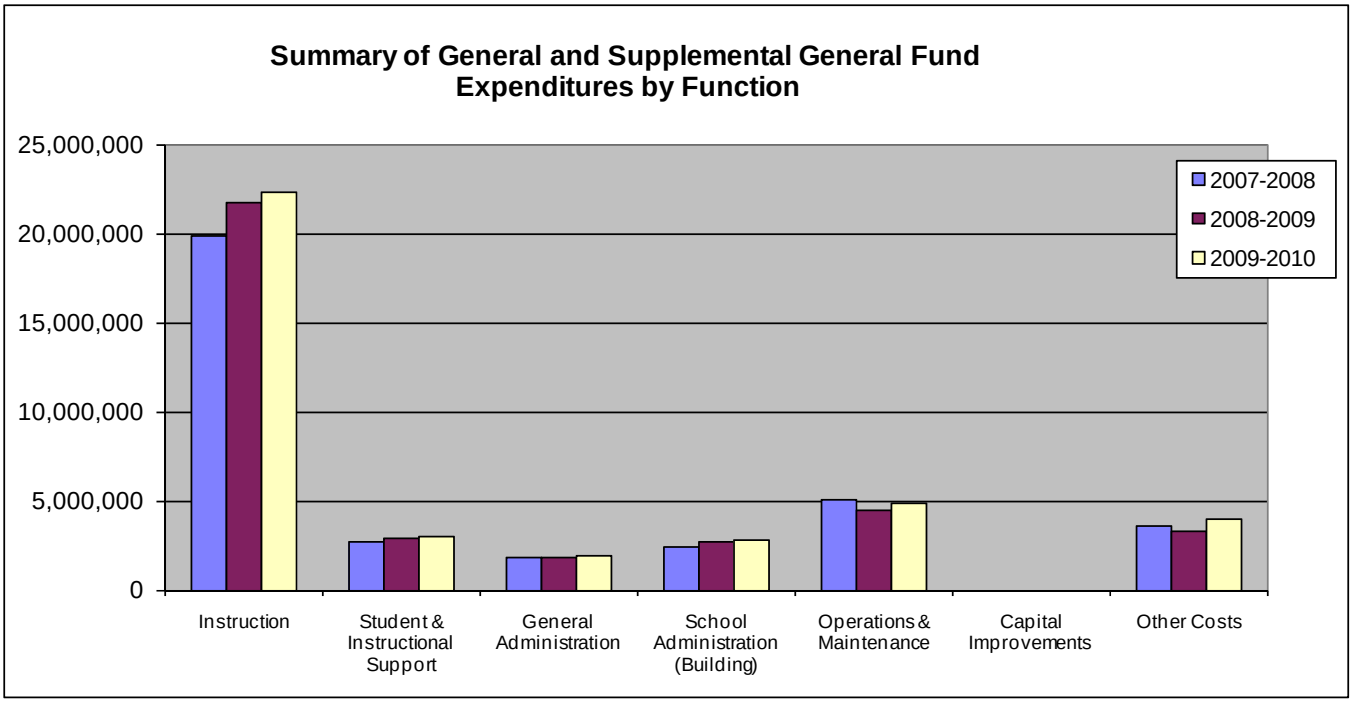
Further definition of what goes into each category:

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

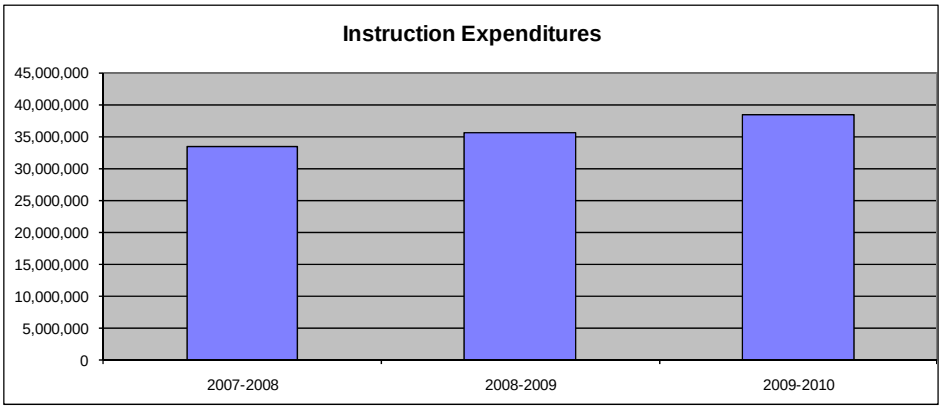
	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	19,808,091	56%	21,731,608	59%	10%	22,277,868	57%	3%
Student & Instructional Support	2,687,806	8%	2,853,885	8%	6%	2,994,342	8%	5%
General Administration	1,809,816	5%	1,785,854	5%	-1%	1,873,000	5%	5%
School Administration (Building)	2,443,397	7%	2,705,667	7%	11%	2,802,189	7%	4%
Operations & Maintenance	5,033,711	14%	4,432,258	12%	-12%	4,819,570	12%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	3,535,277	10%	3,252,263	9%	-8%	3,991,442	10%	23%
Total Expenditures	35,318,098	100%	36,761,535	100%	4%	38,758,411	100%	5%
Amount per Pupil	$6,178		$5,966		-3%	$6,037		1%



USD# 232

Instruction Expenditures (1000)

	2007-2008 Actual		2008-2009 Actual	% inc/ dec		2009-2010 Budget	% inc/ dec
General	19,301,439		20,779,590	8%		22,043,000	6%
Federal Funds	412,296		404,695	-2%		382,414	-6%
Supplemental General	506,652		952,018	88%		234,868	-75%
At Risk (4yr Old)	53,718		55,412	3%		60,000	8%
At Risk (K-12)	1,043,563		1,145,100	10%		1,222,000	7%
Bilingual Education	273,913		285,897	4%		321,500	12%
Virtual Education			0			0	0%
Capital Outlay	16,573		341,689	1962%		1,700,000	398%
Driver Education	33,428		62,522	87%		79,500	27%
Declining Enrollment	0		0	0%		0	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	0		0	0%		0	0%
Special Education	6,741,689		7,225,014	7%		7,892,500	9%
Cost of Living	0		0	0%		0	0%
Vocational Education	1,630,185		1,631,472	0%		1,686,100	3%
Gifts/Grants	1,634,138		511,360	-69%		595,326	16%
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	1,586,648		1,765,710	11%		2,163,206	23%
Contingency Reserve	0		0	0%			
Text Book & Student Material	202,139		498,967	147%			
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	33,436,381		35,659,446	7%		38,380,414	8%
Enrollment (FTE)*	5,716.9		6,162.0	8%		6,420.0	4%
Amount per Pupil	5,849		5,787	-1%		5,978	3%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		4,010	0%
Area Vocational School	0		0	0%			
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	33,436,381		35,659,446	7%		38,384,424	8%



NOTE: Gifts/Grants include 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.

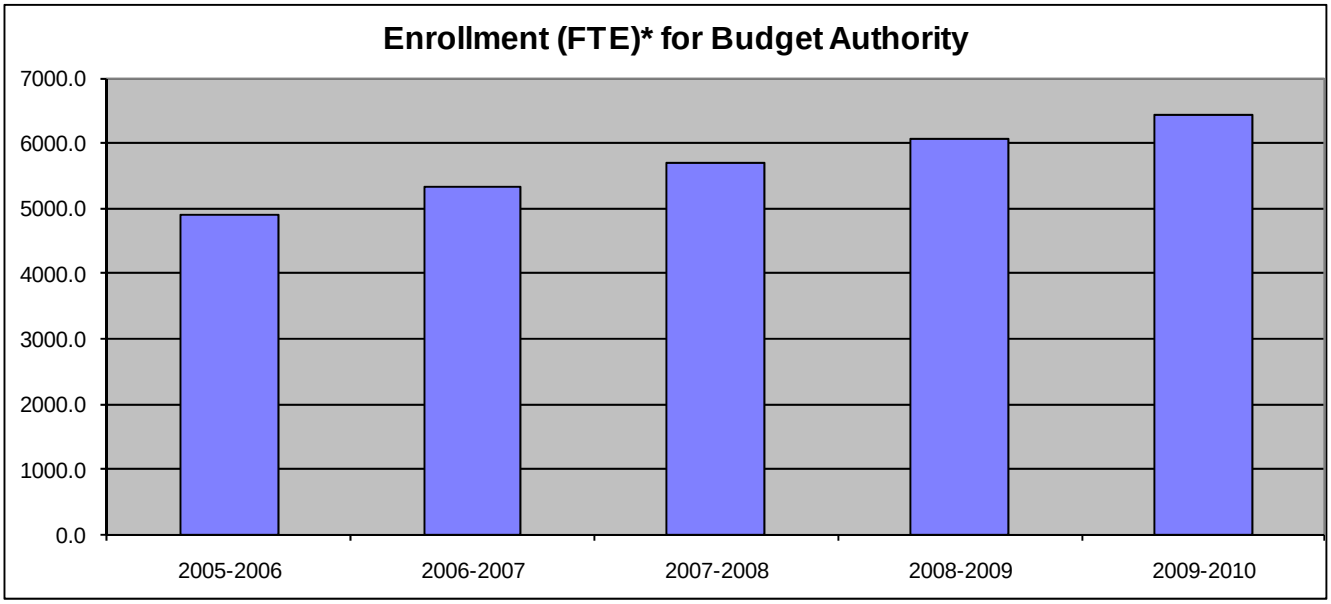
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

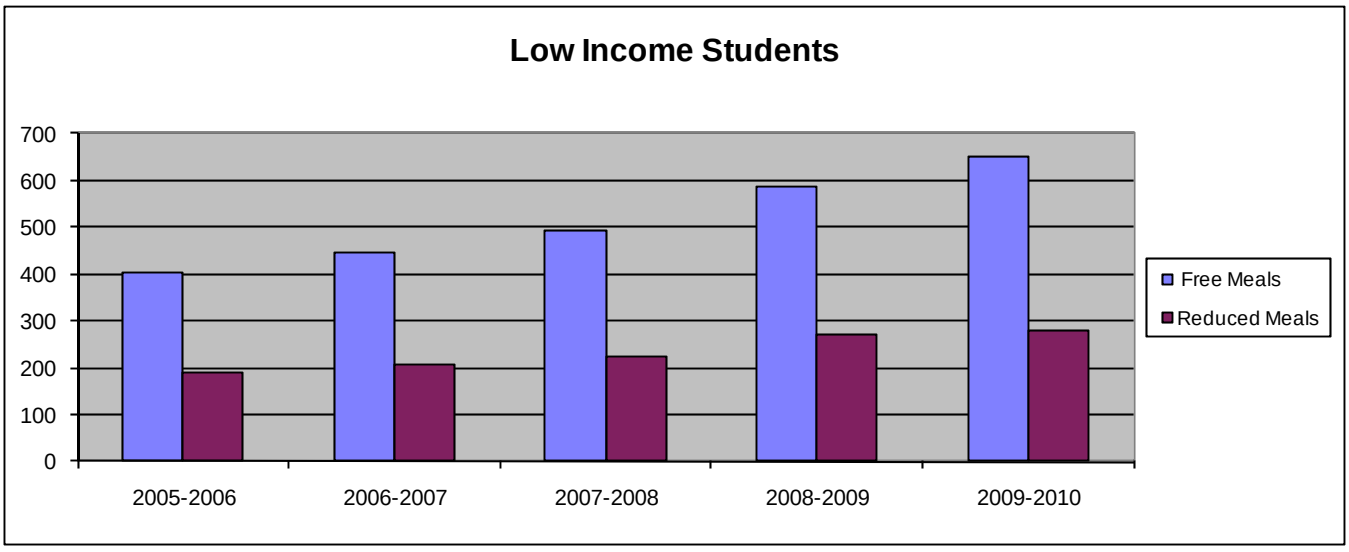
Sources of Revenue and Proposed Budget for 2009-10

	2009-10		Estimated Sources of Revenue--2009-10				
	Amount	July 1, 2009	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	37,210,352	0	28,576,692	1,671,218		0	6,962,442
Supplemental General	11,845,619	736,881	4,171,672				6,937,066
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	60,000	16,325		0	0	50,000	0
Adult Supplemental Education	4,010	4,010			0	0	0
At Risk (K-12)	1,225,000	96,885		0	0	1,150,000	0
Bilingual Education	325,000	36,494		0	0	300,000	0
Virtual Education	0	0			0	0	0
Capital Outlay	8,136,500	10,211,312	0	0	0	0	1,657,108
Driver Training	88,500	248,786	12,000		0	0	46,000
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	2,667,300	693,363	35,415	631,343	0	0	1,896,600
Professional Development	149,163	250,057	0	0	0	0	0
Parent Education Program	261,652	13,162	120,348	0	0	135,000	0
Summer School	0	0		0	0	0	0
Special Education	9,528,800	922,156	0	1,868,165	0	7,062,560	100,000
Vocational Education	1,686,100	96,215		0	0	1,600,000	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	595,326	100,933					500,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	2159465	0					2,159,465
KPERS Special Retirement Contribution	3,012,822	0	3,012,822				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	13,341,040	12,633,268	2,534,798	0	15,000		10,928,704
Bond and Interest #2	0	0	0	0	0		0
No Fund Warrant	0	0					0
Special Assessment		165225					114,778
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	382,414	9,687	xxxxxxxxxx	372,727	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx
Cost of Living	0	0	xxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0
SUBTOTAL	92,679,063	26,234,759	38,463,747	4,543,453	15,000	10,297,560	31,302,163
Less Transfers	10,297,560						
TOTAL Budget Expenditures	$82,381,503						

Other Information

	2005-2006 Actual	2006-2007 Actual	% inc/ dec	2007-2008 Actual	% inc/ dec	2008-2009 Actual	% inc/ dec	2009-2010 Budget	% inc/ dec
Enrollment (FTE)*	4,916.2	5,327.0	8%	5,704.9	7%	6,058.5	6%	6,424.5	6%
Number of Students - Free Meals	404	446	10%	491	10%	586	19%	650	11%
Number of Students - Reduced Meals	192	207	8%	225	9%	273	21%	280	3%

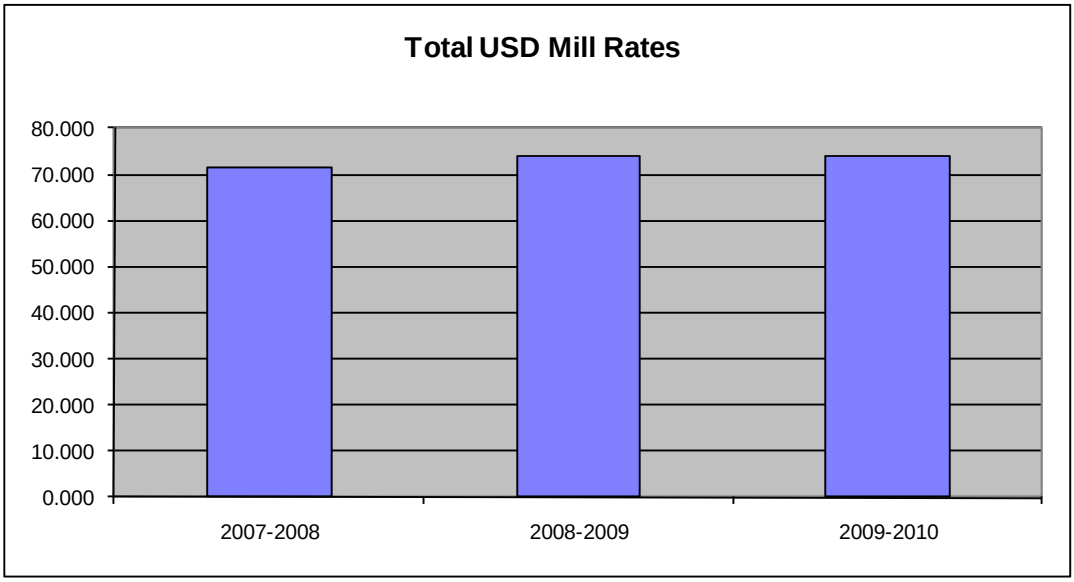




*FTE for state aid and budget authority purposes for the general fund.

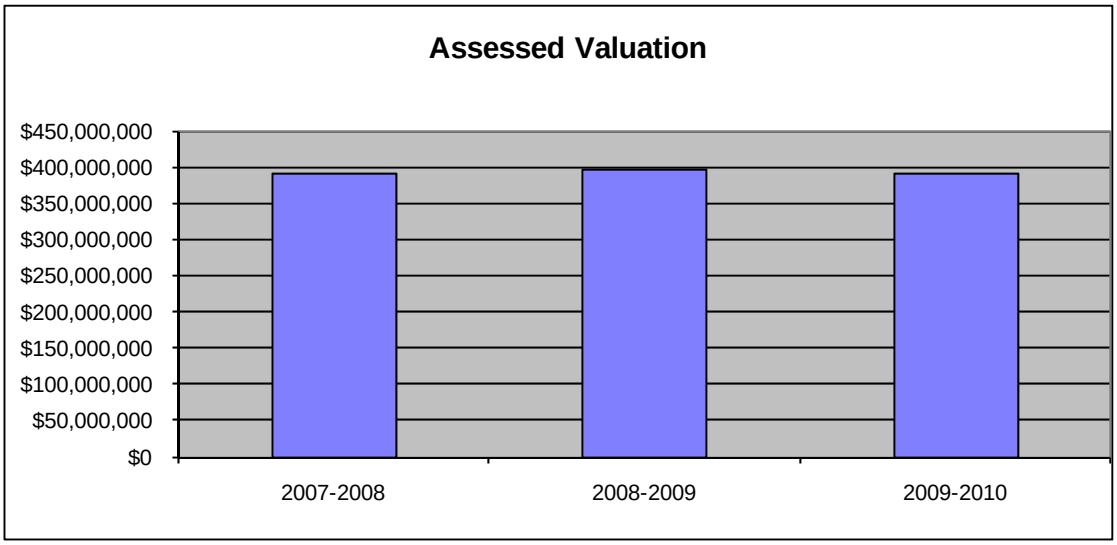
Miscellaneous Information
Mill Rates by Fund

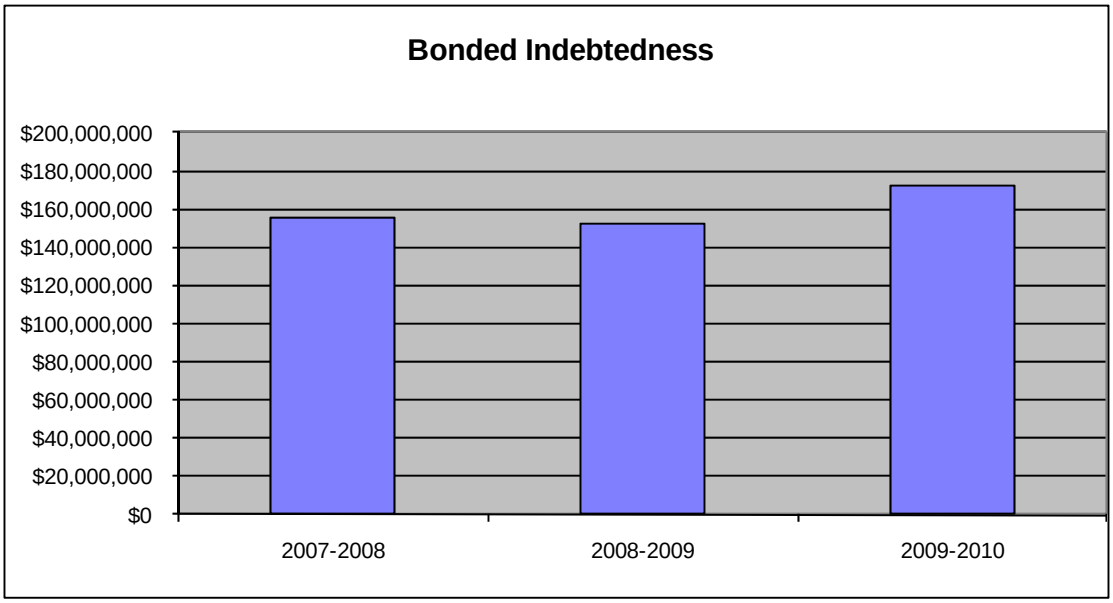
	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget
General	20.000	20.000	20.000
Supplemental General	19.560	20.116	17.281
Adult Education	0.000	0.000	0.000
Capital Outlay	4.505	4.513	4.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	6.174	4.972	5.246
Bond & Interest 1	21.100	24.250	27.352
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.124	0.319	0.290
Temporary Note	0.000	0.000	0.000
TOTAL USD	**71.463**	**74.170**	**74.169**
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

	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget
Assessed Valuation	$391,285,340	$397,392,976	$390,656,256
Bonded Indebtedness	155,330,000	151,980,000	172,305,000





USD# 232
AVERAGE SALARY

	2007-08 Actual			2008-09 Actual			2009-10 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	36.5	3,088,014	84,603	35.0	3,172,123	90,632	35.0	3,144,708	89,849
Teachers (Full Time)	453.7	22,419,254	49,414	451.3	23,175,069	51,352	451.3	23,452,872	51,967
Other Certified (Licensed) Personnel	51.8	2,774,320	53,558	70.0	3,873,248	55,332	70.0	3,937,690	56,253
Classified Personnel	230.6	7,808,006	33,860	242.0	8,536,713	35,276	237.5	8,462,598	35,632
Substitutes/Temporary Help	XXXXXX	801,972	XXXXXXXXXX	XXXXXX	570,300	XXXXXXXXXX	XXXXXX	570,000	XXXXXXXXXX

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/Default.aspx?tabid=223

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

School Finance Reports and Publications
http://www.ksde.org/Default.aspx?tabid=1870

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

Kansas Building Report Card (listed on the right under Data Portal sections)
http://www.ksde.org/Default.aspx?tabid=229

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