

Budget at a Glance

232 - De Soto

2025-2026



Kansas leads the world in the success of each student.

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Summary of Total Expenditures by Function (All Funds)

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$65,394,101	51%	\$65,382,381	57%	0%	\$72,180,550	49%	10%
Student Support Services	\$3,208,397	3%	\$3,322,264	3%	4%	\$4,229,717	3%	27%
Instructional Support Services	\$3,536,084	3%	\$4,449,102	4%	26%	\$6,015,755	4%	35%
Administration & Support	\$7,991,362	6%	\$8,175,033	7%	2%	\$11,975,784	8%	46%
Operations & Maintenance	\$12,026,894	9%	\$11,224,456	10%	-7%	\$17,898,591	12%	59%
Transportation	\$3,518,978	3%	\$3,694,251	3%	5%	\$5,972,463	4%	62%
Food Services	\$4,388,391	3%	\$4,551,726	4%	4%	\$4,766,995	3%	5%
Capital Improvements	\$246,509	0%	\$2,240,815	2%	809%	\$2,705,000	2%	21%
Debt Services	\$27,662,269	22%	\$12,139,363	11%	-56%	\$22,738,113	15%	87%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures ¹	127,972,985	100%	\$115,179,391	100%	-10%	\$148,482,968	100%	29%
Amount per Pupil	\$17,738		\$16,136		-9%	\$19,917		23%
Current Expenditures ²	\$88,012,749	100%	\$92,531,888	100%	5%	\$103,294,264	100%	12%
Amount per Pupil	\$12,199		\$12,963		6%	\$13,856		7%

Percent of Expenditures for Instruction³

Total Expenditures	\$60,284,667	47%	\$61,854,157	54%	7%	\$66,394,983	45%	-9%
Current Expenditures	\$60,284,667	68%	\$61,854,157	67%	-1%	\$66,394,983	64%	-3%

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

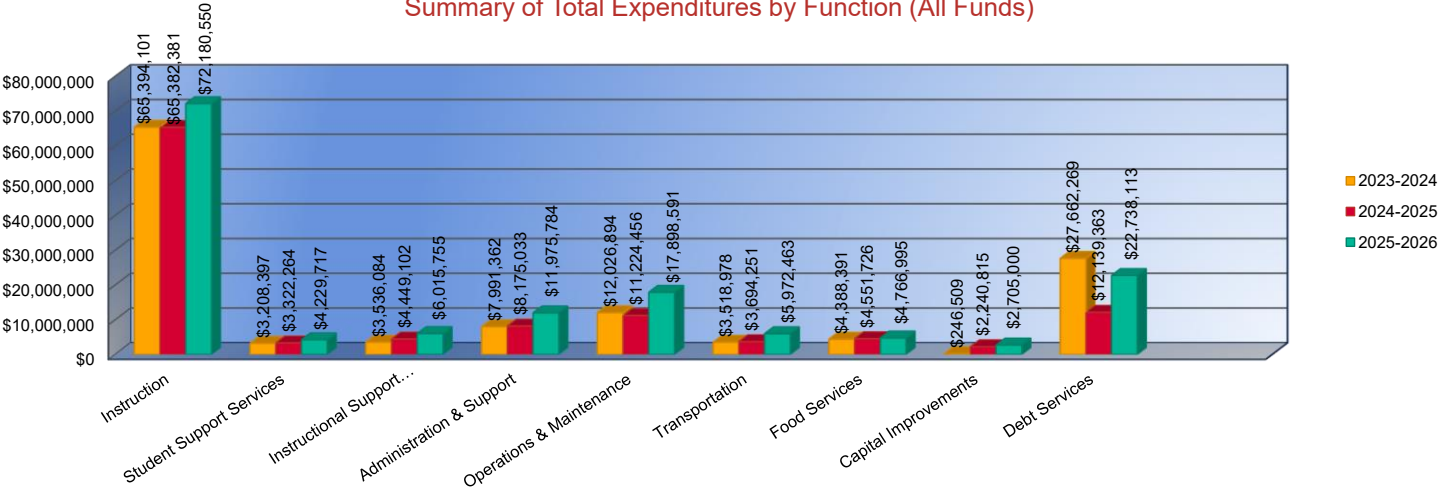
Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services (5100) and Transfers (5200)

Summary of Total Expenditures by Function (All Funds)

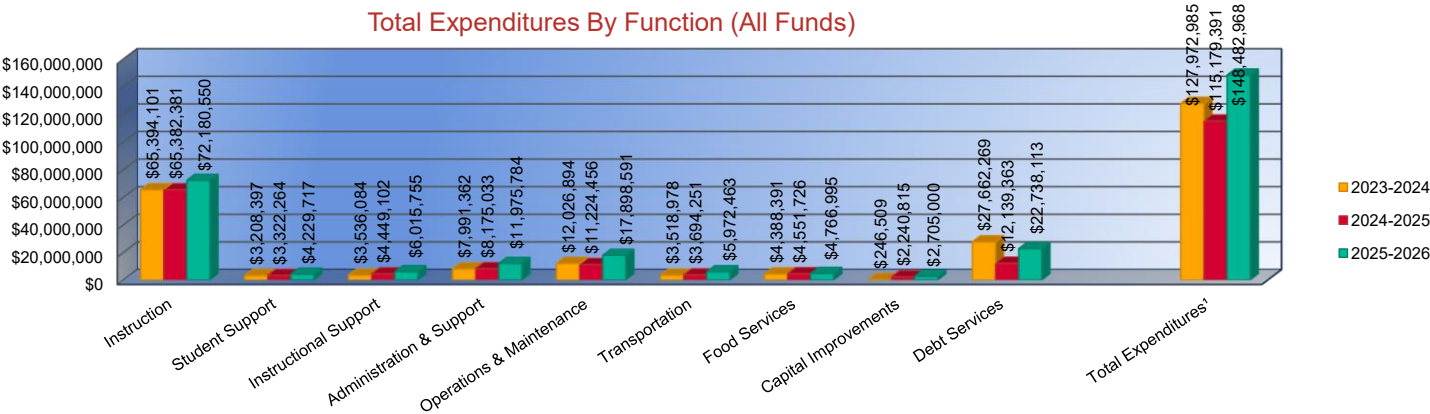


Total Expenditures By Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$65,394,101	\$65,382,381	\$72,180,550
Student Support	\$3,208,397	\$3,322,264	\$4,229,717
Instructional Support	\$3,536,084	\$4,449,102	\$6,015,755
Administration & Support	\$7,991,362	\$8,175,033	\$11,975,784
Operations & Maintenance	\$12,026,894	\$11,224,456	\$17,898,591
Transportation	\$3,518,978	\$3,694,251	\$5,972,463
Food Services	\$4,388,391	\$4,551,726	\$4,766,995
Capital Improvements	\$246,509	\$2,240,815	\$2,705,000
Debt Services	\$27,662,269	\$12,139,363	\$22,738,113
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$127,972,985	\$115,179,391	\$148,482,968

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

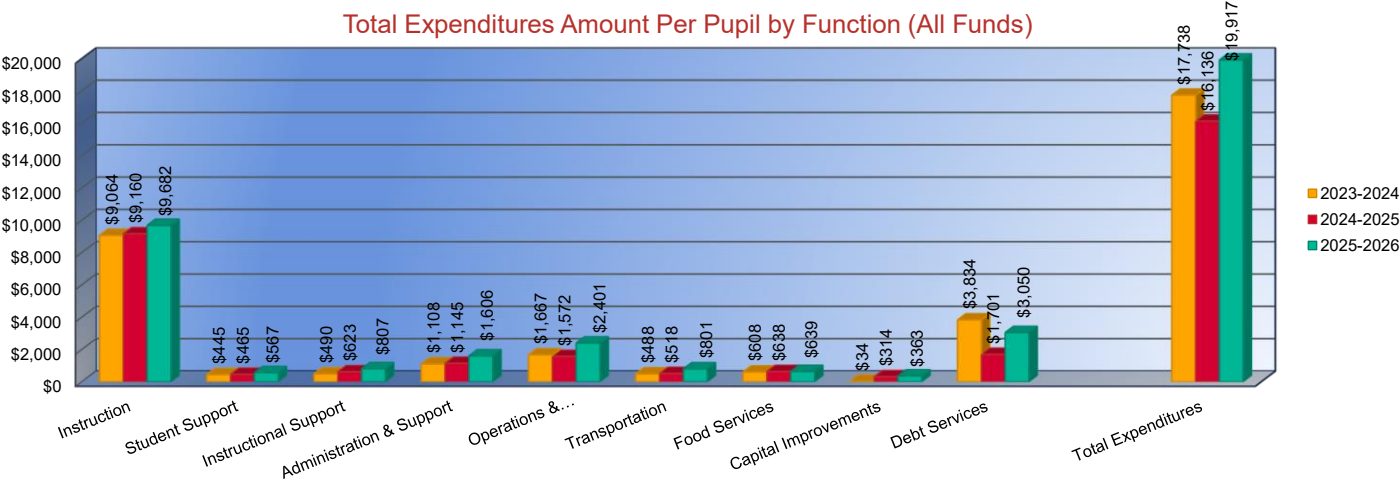
Total Expenditures By Function (All Funds)



Total Expenditures Amount Per Pupil by Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$9,064	\$9,160	\$9,682
Student Support	\$445	\$465	\$567
Instructional Support	\$490	\$623	\$807
Administration & Support	\$1,108	\$1,145	\$1,606
Operations & Maintenance	\$1,667	\$1,572	\$2,401
Transportation	\$488	\$518	\$801
Food Services	\$608	\$638	\$639
Capital Improvements	\$34	\$314	\$363
Debt Services	\$3,834	\$1,701	\$3,050
Other Costs	\$0	\$0	\$0
Total Expenditures ¹	\$17,738	\$16,136	\$19,917
Enrollment (FTE) ²	7,214.6	7,138.2	7,455.0

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

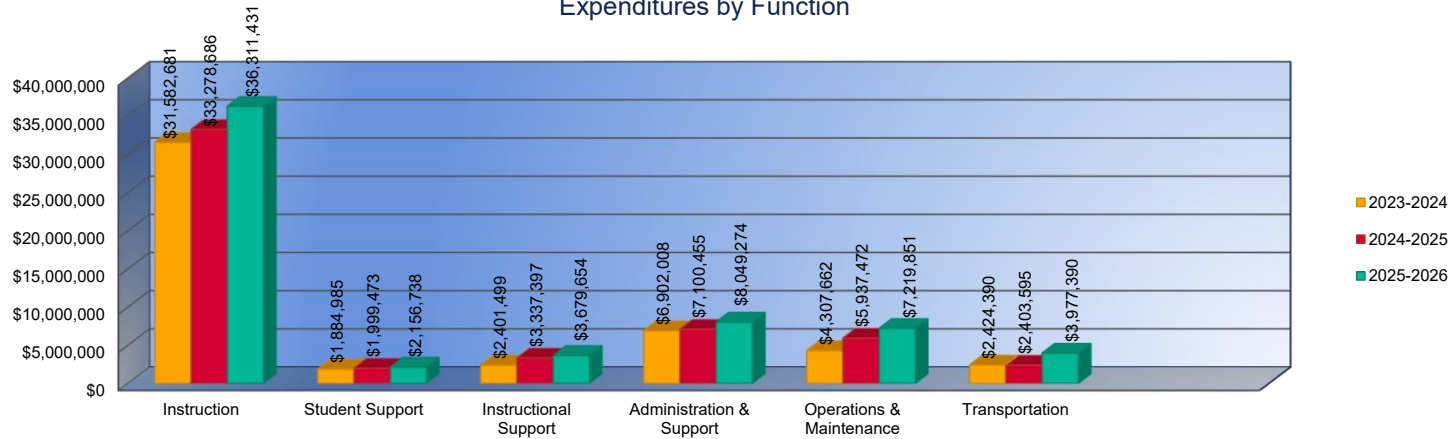


Summary of General and Supplemental General Fund Expenditures by Function*

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$31,582,681	64%	\$33,278,686	62%	5%	\$36,311,431	59%	9%
Student Support	\$1,884,985	4%	\$1,999,473	4%	6%	\$2,156,738	4%	8%
Instructional Support	\$2,401,499	5%	\$3,337,397	6%	39%	\$3,679,654	6%	10%
Administration & Support	\$6,902,008	14%	\$7,100,455	13%	3%	\$8,049,274	13%	13%
Operations & Maintenance	\$4,307,662	9%	\$5,937,472	11%	38%	\$7,219,851	12%	22%
Transportation	\$2,424,390	5%	\$2,403,595	4%	-1%	\$3,977,390	6%	65%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	\$0	\$0	\$0	0%	\$0	0%	0%
Total Expenditures	\$49,503,225	100%	\$54,057,078	100%	9%	\$61,394,338	100%	14%
Amount per Pupil	\$6,862		\$7,573		10%	\$8,235		9%

*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.

Summary of General and Supplemental General Fund Expenditures by Function



Instruction Expenditures (1000)

	2023-2024 Actual
General	\$31,182,685
Federal Funds	\$2,265,096
Supplemental General	\$399,996
Preschool-Aged At-Risk	\$146,920
At-Risk Education Fund	\$2,729,493
Bilingual Education	\$688,416
Virtual Education	\$121,118
Capital Outlay	\$5,109,434
Driver Education	\$12,230
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$14,221,077
Cost of Living	\$0
Career and Postsecondary Ed.	\$2,357,868
Gifts & Grants¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$5,384,397
Contingency Reserve	\$0
Text Book & Student Material	\$683,644
Activity Fund	\$91,727
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$65,394,101
Enrollment (FTE)³	7,214.6
Amount per Pupil²	\$9,064
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$65,394,101

2024-2025 Actual	% Change
\$32,910,961	6%
\$318,712	-86%
\$367,725	-8%
\$155,001	6%
\$2,615,594	-4%
\$759,946	10%
\$120,811	0%
\$3,528,224	-31%
\$20	-100%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$14,845,897	4%
\$0	0%
\$2,449,513	4%
\$113,870	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$5,294,230	-2%
\$0	0%
\$1,701,568	149%
\$200,309	118%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$65,382,381	0%
7,138.2	-1%
\$9,160	1%
\$0	0%
\$0	0%
\$0	0%
\$65,382,381	0%

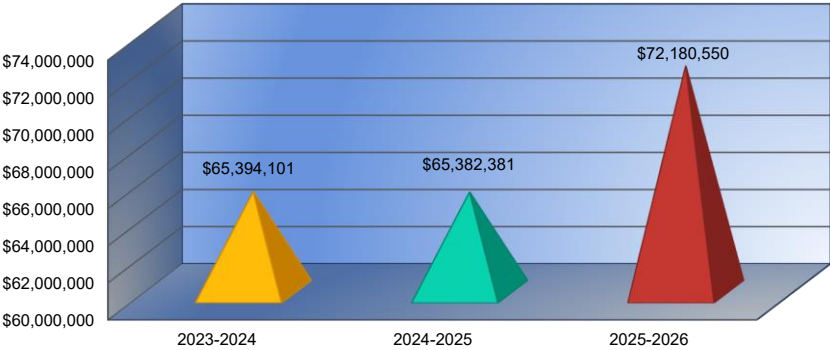
2025-2026 Budget	% Change
\$35,924,091	9%
\$450,191	41%
\$387,340	5%
\$280,628	81%
\$2,925,173	12%
\$1,140,207	50%
\$151,350	25%
\$5,785,567	64%
\$52,397	261885%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$16,337,991	10%
\$0	0%
\$2,660,488	9%
\$220,227	93%
\$0	0%
\$0	0%
\$0	0%
\$5,864,900	11%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$72,180,550	10%
7,455.0	4%
\$9,682	6%
\$0	0%
\$0	0%
\$0	0%
\$72,180,550	10%

1. Gifts & Grants includes private grants and grants from non-federal sources.

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

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Instruction Expenditures (1000)



Sources of Revenue and Proposed Budget for 2025-2026

Fund	2025-2026 Amount Budgeted	July 1, 2025 Cash Balance	Estimated Sources of Revenue - 2025-2026					Estimated July 1, 2026 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$64,024,393	\$0	\$64,024,393	\$0			\$0	\$0
Supplemental General	\$21,292,079	\$329,778	\$6,202,383			\$0	\$14,759,918	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$280,628	\$105,628		\$0	\$0	\$175,000	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$3,717,743	\$468,471		\$0	\$0	\$4,235,134	\$0	\$985,862
Bilingual Education	\$1,140,207	\$30,207		\$0	\$0	\$1,110,000	\$0	\$0
Virtual Education	\$176,447	\$41,462			\$0	\$135,000	\$0	\$15
Capital Outlay	\$22,450,591	\$13,566,205	\$280,531	\$0	\$500,000	\$0	\$8,103,855	\$0
Driver Training	\$55,187	\$28,312	\$16,875	\$0	\$0	\$0	\$10,000	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$4,766,995	\$1,350,889	\$26,640	\$1,525,378	\$0	\$0	\$1,864,088	\$0
Professional Development	\$276,959	\$116,959	\$0	\$0	\$0	\$160,000	\$0	\$0
Parent Education Program	\$254,013	\$17,063	\$121,950	\$0	\$0	\$115,000	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$18,806,376	\$1,603,428	\$0	\$2,163,000	\$0	\$14,942,000	\$100,000	\$2,052
Career and Postsecondary Education	\$2,660,488	\$156,738	\$21,750	\$52,000	\$0	\$2,350,000	\$80,000	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$2,283,287						
Gifts and Grants	\$388,507	\$234,507	\$154,000	\$0			\$0	\$0
Textbook & Student Materials Revolving		\$784,361						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$8,248,411	\$0	\$8,248,411					
Contingency Reserve		\$3,000,000						
Activity Funds		\$99,905						
Bond and Interest #1	\$22,738,113	\$21,037,291	\$992,274	\$0	\$100,000		\$15,754,118	\$15,145,570
Bond and Interest #2	\$0	\$0	\$0	\$0	\$0		\$0	\$0
No Fund Warrant	\$0	\$0					\$0	\$0
Special Assessment	\$255,000	\$115,063					\$259,565	\$119,628
Temporary Note	\$0	\$0			\$0		\$0	\$0
Coop Special Education	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Federal Funds	\$872,965	\$94,936		\$778,029				\$0
Cost of Living	\$4,455,753	\$0				\$4,455,753	\$4,455,753	
SUBTOTAL	\$176,860,855	\$45,464,490	\$80,089,207	\$4,518,407	\$600,000	\$27,677,887	\$45,387,297	\$16,253,127
Less Transfers	\$27,677,887							
TOTAL Budget Expenditures	\$149,182,968							

Sources of Revenue

	2023-2024	2024-2025	2025-2026
State Revenues	73,948,526	73,960,241	80,089,207
Federal Revenues	6,588,746	3,527,138	4,518,407
Local Revenues¹	48,998,400	56,013,124	45,987,297
Total Revenues	129,535,672	133,500,503	130,594,911
Revenues Per Pupil	17,955	18,702	17,518

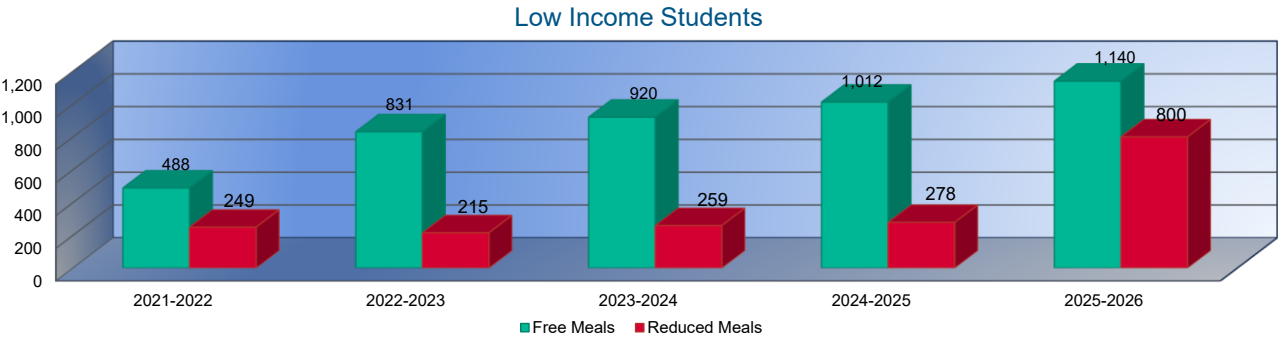
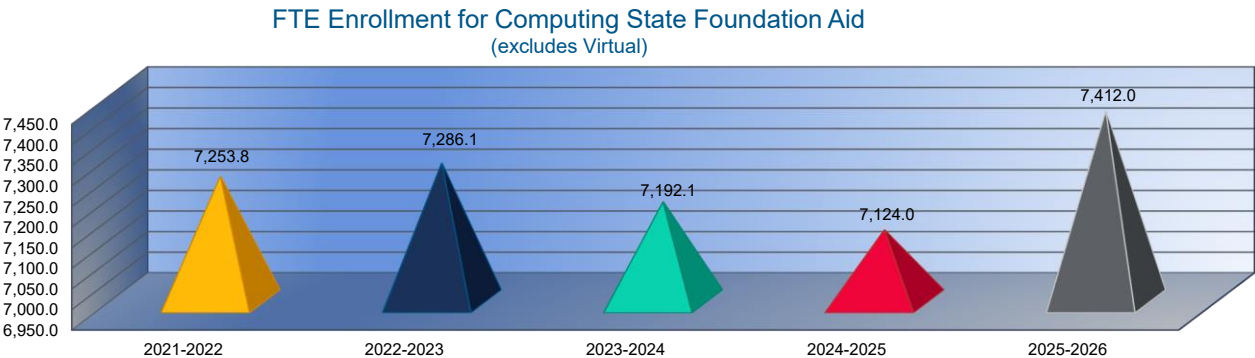
1. Excludes "Transfers" to avoid duplication of revenue.

Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Budget	% Change
FTE Enrollment (excl. Virtual)*	7,253.8	7,286.1	0%	7,192.1	-1%	7,124.0	-1%	7,412.0	4%
Free Meal Student Headcount	488	831	70%	920	11%	1,012	10%	1,140	13%
Reduced Meal Student Headcount	249	215	-14%	259	20%	278	7%	800	188%

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.

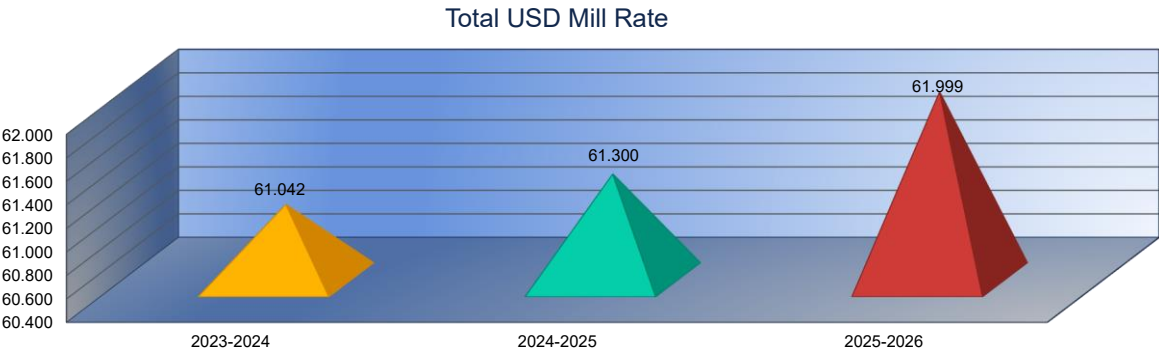


Mill Rates by Fund

	2023-2024 Actual
General	20.000
Supplemental General	12.140
Adult Education	0.000
Capital Outlay	7.991
Declining Enrollment	0.000
Cost of Living	2.964
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	17.761
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.186
Temporary Note	0.000
TOTAL USD	61.042
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

	2024-2025 Actual
	20.000
	12.964
	0.000
	7.999
	0.000
	4.260
	0.000
	0.000
	0.000
	15.786
	0.000
	0.000
	0.291
	0.000
	0.000
TOTAL USD	61.300
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
TOTAL OTHER	0.000

	2025-2026 Budget
	20.000
	15.214
	0.000
	7.700
	0.000
	3.461
	0.000
	0.000
	0.000
	15.366
	0.000
	0.000
	0.258
	0.000
	0.000
TOTAL USD	61.999
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
TOTAL OTHER	0.000



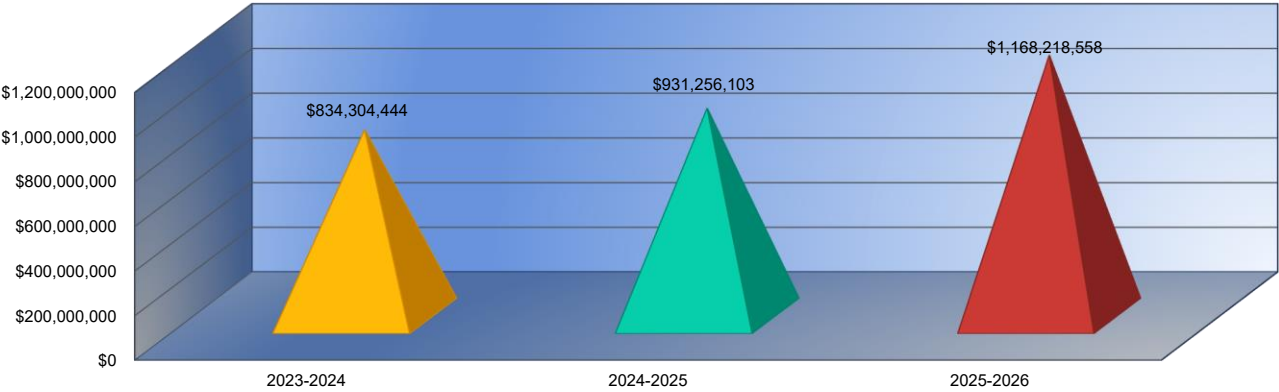
Other Information

	2023-2024 Actual
Assessed Valuation	\$834,304,444
Total USD Debt	\$146,705,000

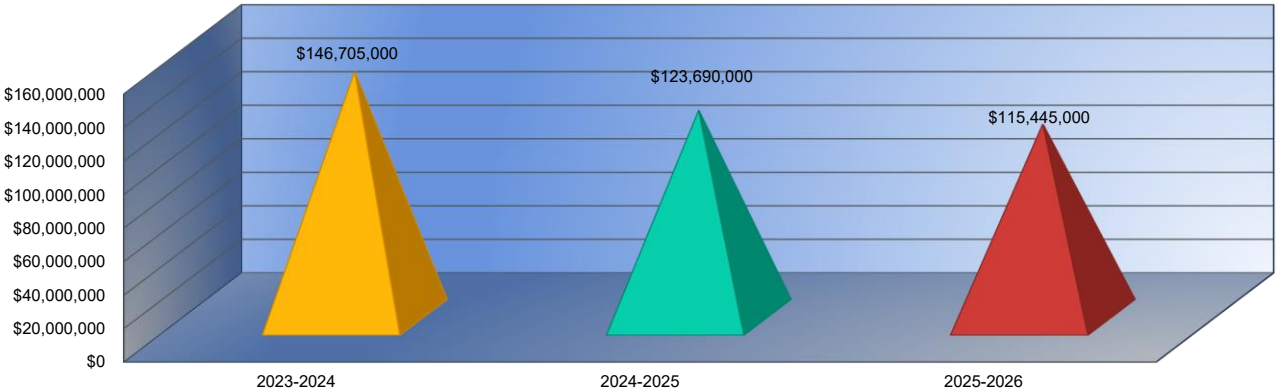
	2024-2025 Actual
	\$931,256,103
	\$123,690,000

	2025-2026 Budget
	\$1,168,218,558
	\$115,445,000

Assessed Valuation



Total USD Debt



Salaries

	2023-24 Actual			2024-25 Actual			2025-26 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	68.0	\$8,005,391	\$117,726	70.0	\$8,409,714	\$120,139	69.0	\$8,379,741	\$121,446
Teachers (Full Time)	509.0	\$40,609,846	\$79,784	511.0	\$43,000,905	\$84,150	513.4	\$45,099,538	\$87,845
Other Licensed Personnel	111.4	\$9,103,534	\$81,719	113.4	\$9,820,374	\$86,599	115.0	\$10,379,916	\$90,260
Classified Personnel	389.4	\$10,003,342	\$25,689	394.0	\$10,633,399	\$26,988	396.0	\$11,120,098	\$28,081
Substitutes/Temporary Help		\$1,655,988			\$1,705,924			\$1,805,986	

Administrators:	*Licensed Personnel - 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. Administrators: ** Non-Licensed Personnel - 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, Rule 10 Coaches, Coaching Assistants and other short term temporary help.
Total Salary:	Report total salary including employee reduction plans***, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)****.

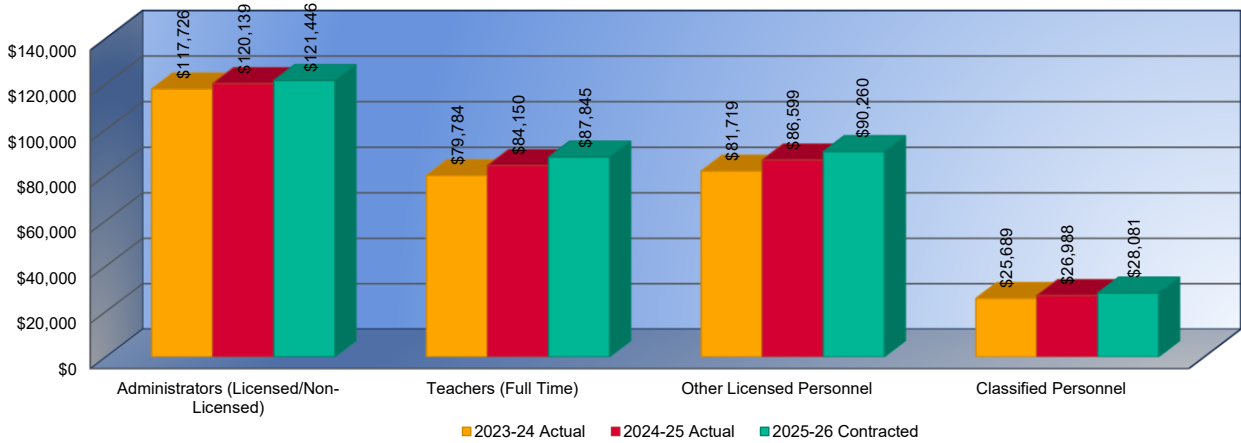
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

**FTE of 1.0 for Non-Licensed 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.

Average Salaries



Public School District Reports

KSDE's Data Central

Kansas K-12 Reports

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
- Transportation

School Finance Reports

Warehouse

- Assessed Valuation
- Cash Balance
- Headcount Enrollment
- Mill Levies
- Personnel (Certified & Non-Certified)
- Salary
- Bond
- State Foundation Aid & LOB
- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

Comparative Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

Budget, At a Glance, Profile, Form 150, and Summary.

CPA Reports

School District Funding Report

Kansas State Building Report Card

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
 - Reading
 - Mathematics
- Enrollment
- ACT Scores
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality
- Demographic