

Budget at a Glance

232 - De Soto

2026-2027



Kansas leads the world in the success of each student.

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Summary of Total Expenditures by Function (All Funds)

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$65,382,382	57%	\$69,477,419	52%	6%	\$78,285,011	56%	13%
Student Support Services	\$3,322,264	3%	\$3,470,437	3%	4%	\$3,741,639	3%	8%
Instructional Support Services	\$4,397,855	4%	\$4,758,518	4%	8%	\$5,216,949	4%	10%
Administration & Support	\$8,175,033	7%	\$7,773,326	6%	-5%	\$8,628,710	6%	11%
Operations & Maintenance	\$11,224,456	10%	\$15,369,906	12%	37%	\$17,638,080	13%	15%
Transportation	\$3,694,251	3%	\$4,172,795	3%	13%	\$5,674,075	4%	36%
Food Services	\$4,551,726	4%	\$4,636,281	3%	2%	\$5,090,005	4%	10%
Capital Improvements	\$2,240,815	2%	\$1,024,372	1%	-54%	\$2,613,804	2%	155%
Debt Services	\$12,139,363	11%	\$22,738,013	17%	87%	\$12,240,134	9%	-46%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures ¹	115,128,145	100%	\$133,421,067	100%	16%	\$139,128,407	100%	4%
Amount per Pupil	\$16,128		\$18,668		16%	\$18,695		0%
Current Expenditures ²	\$92,480,642	100%	\$93,903,472	100%	2%	\$107,180,864	100%	14%
Amount per Pupil	\$12,956		\$13,139		1%	\$14,402		10%

Percent of Expenditures for Instruction³

Total Expenditures	\$61,854,158	54%	\$65,160,566	49%	-5%	\$74,210,011	53%	4%
Current Expenditures	\$61,854,158	67%	\$65,160,566	69%	2%	\$74,210,011	69%	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.

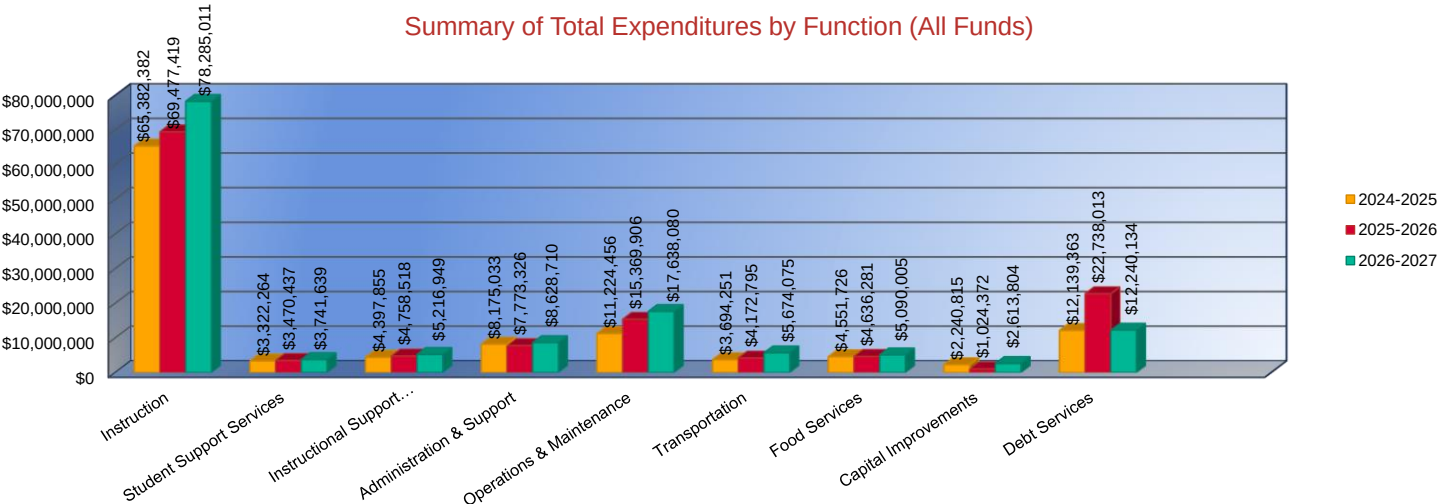
Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

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)

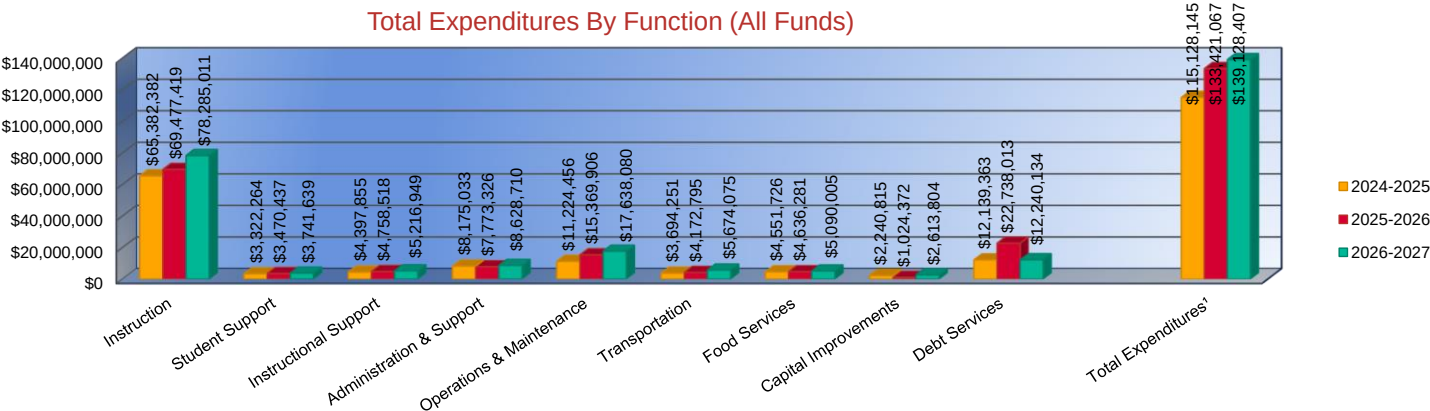
Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Instruction	\$65,382,382	\$69,477,419	\$78,285,011
Student Support	\$3,322,264	\$3,470,437	\$3,741,639
Instructional Support	\$4,397,855	\$4,758,518	\$5,216,949
Administration & Support	\$8,175,033	\$7,773,326	\$8,628,710
Operations & Maintenance	\$11,224,456	\$15,369,906	\$17,638,080
Transportation	\$3,694,251	\$4,172,795	\$5,674,075
Food Services	\$4,551,726	\$4,636,281	\$5,090,005
Capital Improvements	\$2,240,815	\$1,024,372	\$2,613,804
Debt Services	\$12,139,363	\$22,738,013	\$12,240,134
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$115,128,145	\$133,421,067	\$139,128,407

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.

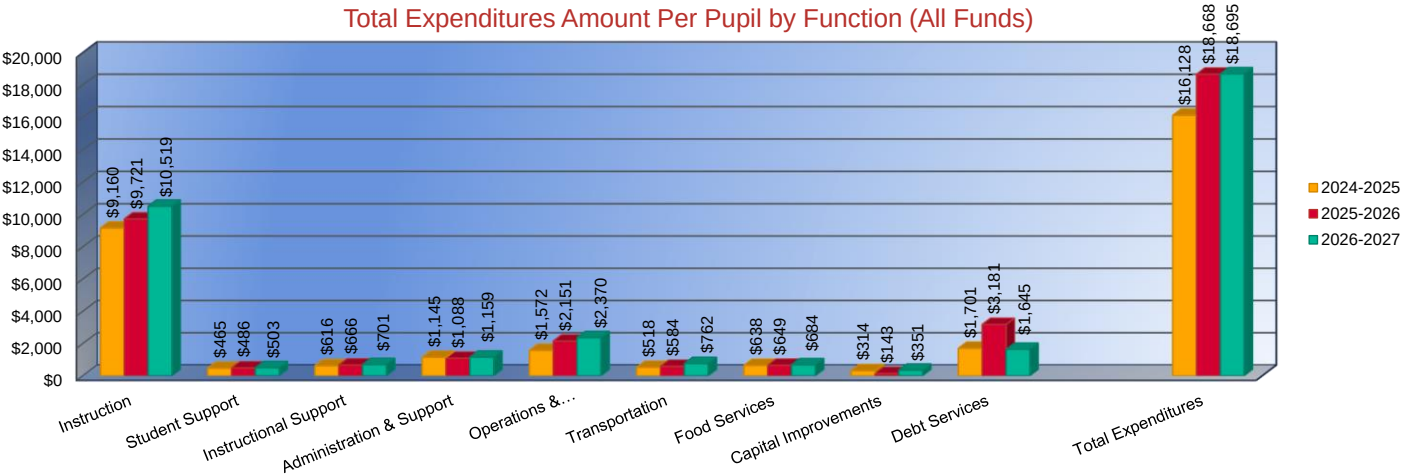


Total Expenditures Amount Per Pupil by Function (All Funds)

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Instruction	\$9,160	\$9,721	\$10,519
Student Support	\$465	\$486	\$503
Instructional Support	\$616	\$666	\$701
Administration & Support	\$1,145	\$1,088	\$1,159
Operations & Maintenance	\$1,572	\$2,151	\$2,370
Transportation	\$518	\$584	\$762
Food Services	\$638	\$649	\$684
Capital Improvements	\$314	\$143	\$351
Debt Services	\$1,701	\$3,181	\$1,645
Other Costs	\$0	\$0	\$0
Total Expenditures ¹	\$16,128	\$18,668	\$18,695
Enrollment (FTE) ²	7,138.2	7,147.1	7,442.0

(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

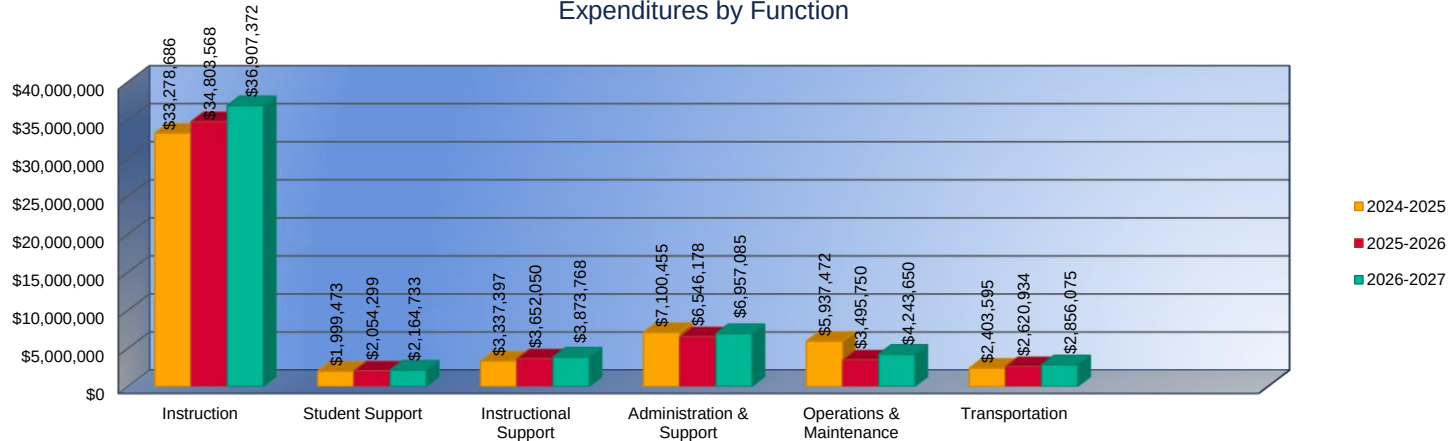


Summary of General and Supplemental General Fund Expenditures by Function*

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$33,278,686	62%	\$34,803,568	65%	5%	\$36,907,372	65%	6%
Student Support	\$1,999,473	4%	\$2,054,299	4%	3%	\$2,164,733	4%	5%
Instructional Support	\$3,337,397	6%	\$3,652,050	7%	9%	\$3,873,768	7%	6%
Administration & Support	\$7,100,455	13%	\$6,546,178	12%	-8%	\$6,957,085	12%	6%
Operations & Maintenance	\$5,937,472	11%	\$3,495,750	7%	-41%	\$4,243,650	7%	21%
Transportation	\$2,403,595	4%	\$2,620,934	5%	9%	\$2,856,075	5%	9%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	\$0	\$0	\$0	0%	\$0	0%	0%
Total Expenditures	\$54,057,078	100%	\$53,172,779	100%	-2%	\$57,002,683	100%	7%
Amount per Pupil	\$7,573		\$7,440		-2%	\$7,660		3%

*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)

	2024-2025 Actual
General	\$32,910,961
Federal Funds	\$318,712
Supplemental General	\$367,725
Preschool-Aged At-Risk	\$155,001
At-Risk Education Fund	\$2,615,594
Bilingual Education	\$759,946
Virtual Education	\$120,811
Capital Outlay	\$3,528,224
Driver Education	\$20
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$14,845,897
Cost of Living	\$0
Career and Postsecondary Ed.	\$2,449,513
Gifts & Grants¹	\$113,870
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$5,294,231
Contingency Reserve	\$0
Text Book & Student Material	\$1,701,568
Activity Fund	\$200,309
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$65,382,382
Enrollment (FTE)³	7,138.2
Amount per Pupil²	\$9,160
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$65,382,382

2025-2026 Actual	% Change
\$34,348,125	4%
\$326,989	3%
\$455,443	24%
\$161,270	4%
\$2,919,476	12%
\$1,138,299	50%
\$72,542	-40%
\$4,316,853	22%
\$18,842	94110%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$16,266,692	10%
\$0	0%
\$2,424,615	-1%
\$140,405	23%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$5,589,860	6%
\$0	0%
\$1,182,823	-30%
\$115,185	-42%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$69,477,419	6%
7,147.1	0%
\$9,721	6%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$69,477,419	6%

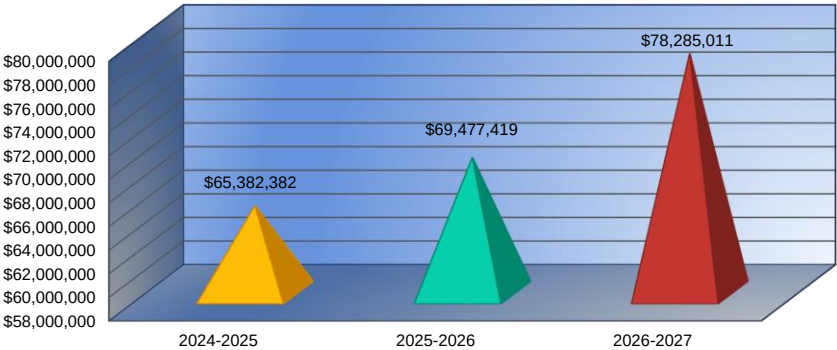
2026-2027 Budget	% Change
\$36,221,192	5%
\$504,825	54%
\$686,180	51%
\$302,612	88%
\$3,993,256	37%
\$1,466,374	29%
\$142,827	97%
\$4,075,000	-6%
\$59,520	216%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$20,752,630	28%
\$0	0%
\$3,139,273	29%
\$325,913	132%
\$0	0%
\$0	0%
\$0	0%
\$6,615,409	18%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$78,285,011	13%
7,442.0	4%
\$10,519	8%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$78,285,011	13%

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 2026-2027

Fund	2026-2027 Amount Budgeted	July 1, 2026 Cash Balance	Estimated Sources of Revenue - 2026-2027					Estimated July 1, 2027 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$65,929,729	\$0	\$65,929,729	\$0			\$0	\$0
Supplemental General	\$21,951,908	\$1,523,372	\$5,573,589			\$0	\$14,854,947	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$302,612	\$112,612		\$0	\$0	\$190,000	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$4,823,444	\$413,444		\$0	\$0	\$4,400,000	\$10,000	\$0
Bilingual Education	\$1,466,374	\$116,374		\$0	\$0	\$1,350,000	\$0	\$0
Virtual Education	\$221,788	\$40,788			\$0	\$180,000	\$1,000	\$0
Capital Outlay	\$19,707,409	\$9,051,679	\$0	\$0	\$1,000,000	\$0	\$9,655,730	\$0
Driver Training	\$93,570	\$13,070	\$40,500	\$0	\$0	\$0	\$40,000	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$5,090,005	\$1,093,945	\$32,200	\$1,510,830	\$700	\$0	\$2,452,330	\$0
Professional Development	\$308,527	\$96,027	\$37,500	\$0	\$0	\$175,000	\$0	\$0
Parent Education Program	\$323,948	\$26,998	\$121,950	\$0	\$0	\$175,000	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$24,173,026	\$2,033,026	\$0	\$1,840,000	\$0	\$20,250,000	\$50,000	\$0
Career and Postsecondary Education	\$3,139,273	\$268,073	\$23,200	\$0	\$0	\$2,800,000	\$48,000	\$0
Special Liability Expense Fund	\$204,424	\$0			\$0	\$0	\$204,424	\$0
Special Reserve Fund		\$2,353,823						
Gifts and Grants	\$534,559	\$246,599	\$165,000	\$0			\$122,960	\$0
Textbook & Student Materials Revolving		\$1,000,000						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$8,709,002	\$0	\$8,709,002					
Contingency Reserve		\$3,000,000						
Activity Funds		\$140,197						
Bond and Interest #1	\$12,240,134	\$15,507,066	\$155,542	\$0	\$200,000		\$15,483,648	\$19,106,122
Bond and Interest #2	\$0	\$0	\$0	\$0	\$0		\$0	\$0
No Fund Warrant	\$0	\$0					\$0	\$0
Special Assessment	\$403,804	\$202,386					\$201,418	\$0
Temporary Note	\$0	\$0			\$0		\$0	\$0
Coop Special Education	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Federal Funds	\$504,825	\$121,868		\$382,957				\$0
Cost of Living	\$4,525,504	\$0				\$4,525,504	\$4,525,504	
SUBTOTAL	\$174,653,865	\$37,361,347	\$80,788,212	\$3,733,787	\$1,200,700	\$34,045,504	\$47,649,961	\$19,106,122
Less Transfers	\$34,045,504							
TOTAL Budget Expenditures	\$140,608,361							

Sources of Revenue

	2024-2025	2025-2026	2026-2027
State Revenues	73,960,241	74,078,331	80,788,212
Federal Revenues	3,527,138	3,566,751	3,733,787
Local Revenues ¹	56,013,124	58,425,771	48,850,661
Total Revenues	133,500,503	136,070,853	133,372,660
Revenues Per Pupil	18,702	19,039	17,922

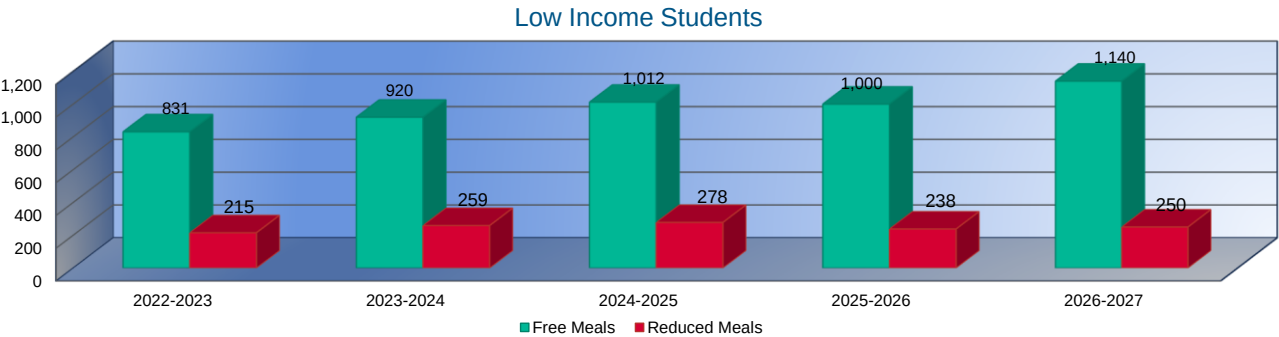
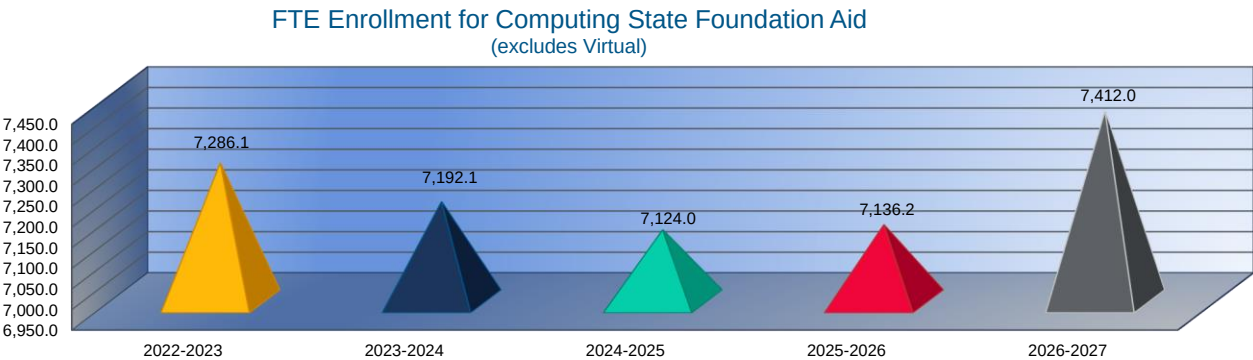
1. Excludes "Transfers" to avoid duplication of revenue.

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

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Actual	% Change	2026-2027 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	7,286.1	7,192.1	-1%	7,124.0	-1%	7,136.2	0%	7,412.0	4%
Free Meal Student Headcount	831	920	11%	1,012	10%	1,000	-1%	1,140	14%
Reduced Meal Student Headcount	215	259	20%	278	7%	238	-14%	250	5%

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.

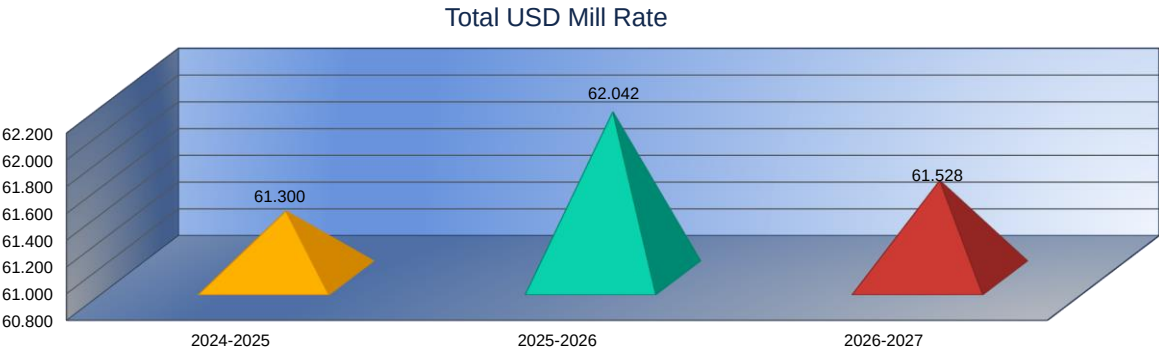


Mill Rates by Fund

	2024-2025 Actual
General	20.000
Supplemental General	12.964
Adult Education	0.000
Capital Outlay	7.999
Declining Enrollment	0.000
Cost of Living	4.260
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	15.786
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.291
Temporary Note	0.000
TOTAL USD	61.300
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

	2025-2026 Actual
	20.000
	15.230
	0.000
	7.707
	0.000
	3.465
	0.000
	0.000
	0.000
	15.382
	0.000
	0.000
	0.258
	0.000
	62.042
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000

	2026-2027 Budget
	20.000
	14.399
	0.000
	8.000
	0.000
	4.189
	0.219
	0.000
	0.000
	14.542
	0.000
	0.000
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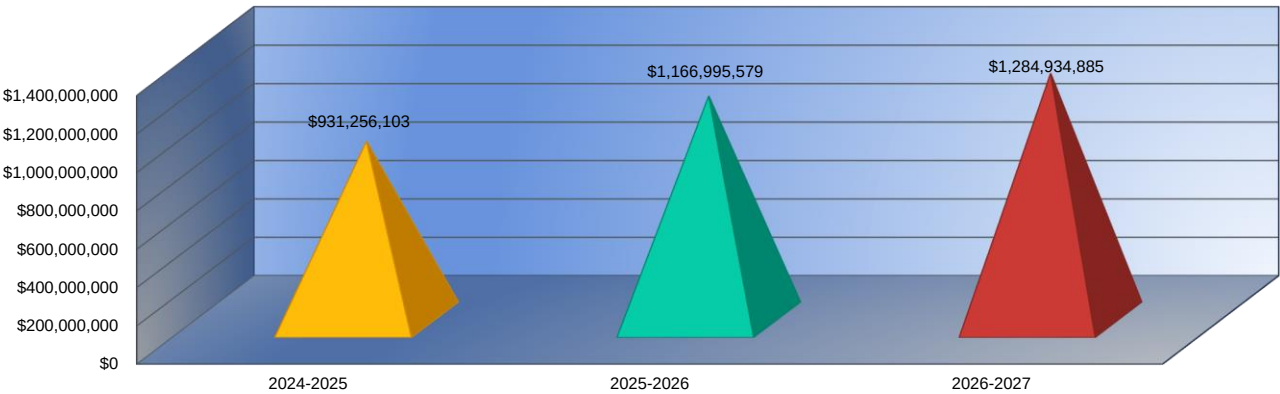
Other Information

	2024-2025 Actual
Assessed Valuation	\$931,256,103
Total USD Debt	\$123,690,000

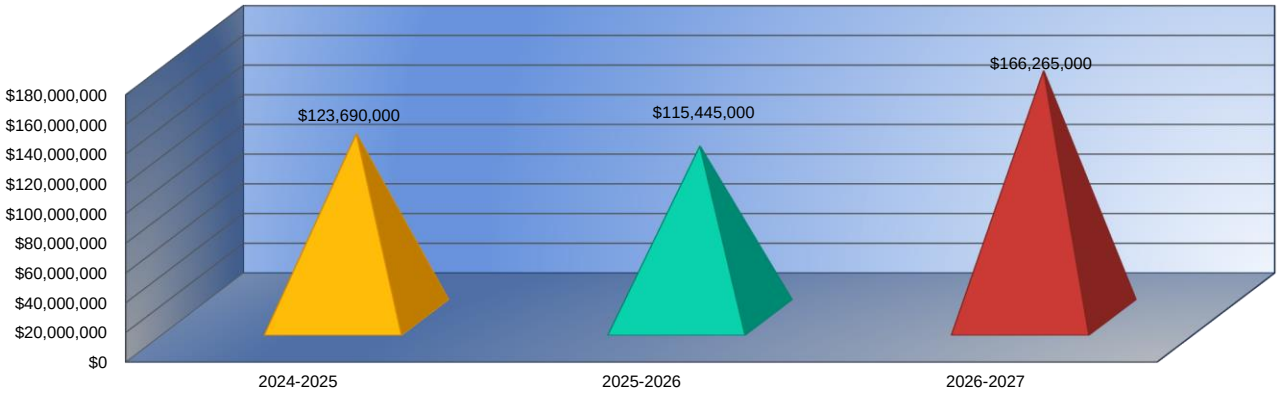
	2025-2026 Actual
	\$1,166,995,579
	\$115,445,000

	2026-2027 Budget
	\$1,284,934,885
	\$166,265,000

Assessed Valuation



Total USD Debt



Salaries

	2024-25 Actual			2025-26 Actual			2026-27 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	42.0	\$5,218,319	\$124,246	43.0	\$5,562,746	\$129,366	43.0	\$5,576,146	\$129,678
Teachers (Full Time)	546.0	\$38,091,568	\$69,765	545.0	\$41,204,240	\$75,604	545.0	\$45,193,588	\$82,924
Other Licensed Personnel	95.0	\$6,905,374	\$72,688	98.0	\$7,739,242	\$78,972	98.0	\$8,014,158	\$81,777
Classified Personnel	387.0	\$14,431,552	\$37,291	397.0	\$15,373,334	\$38,724	399.0	\$16,352,709	\$40,984
Substitutes/Temporary Help		\$1,782,772			\$2,269,110			\$2,350,890	

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)****.	

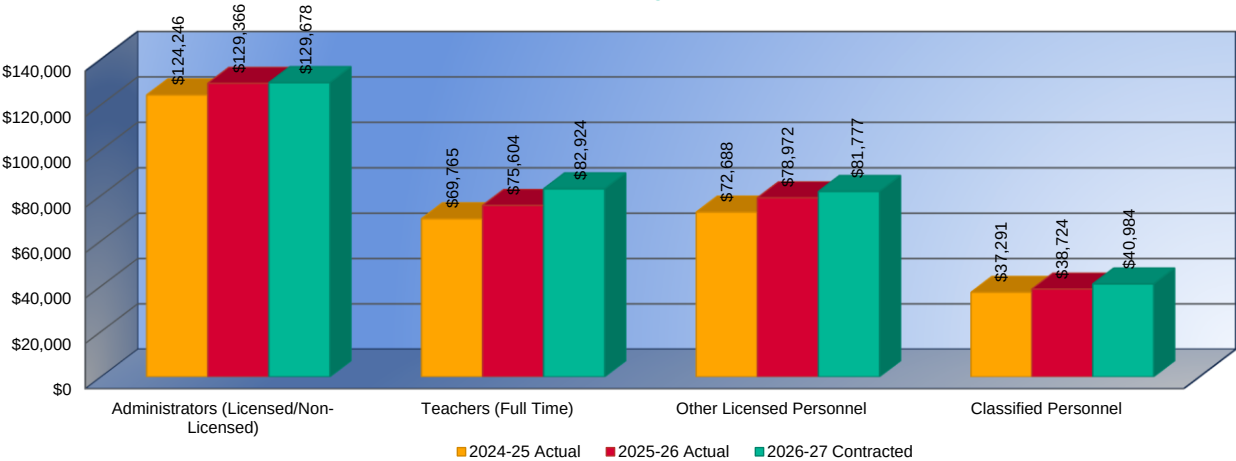
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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