Budget at a Glance

2005 - 2006

DOUGLASS

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Summary of Total Expenditures By Function
(All Funds)

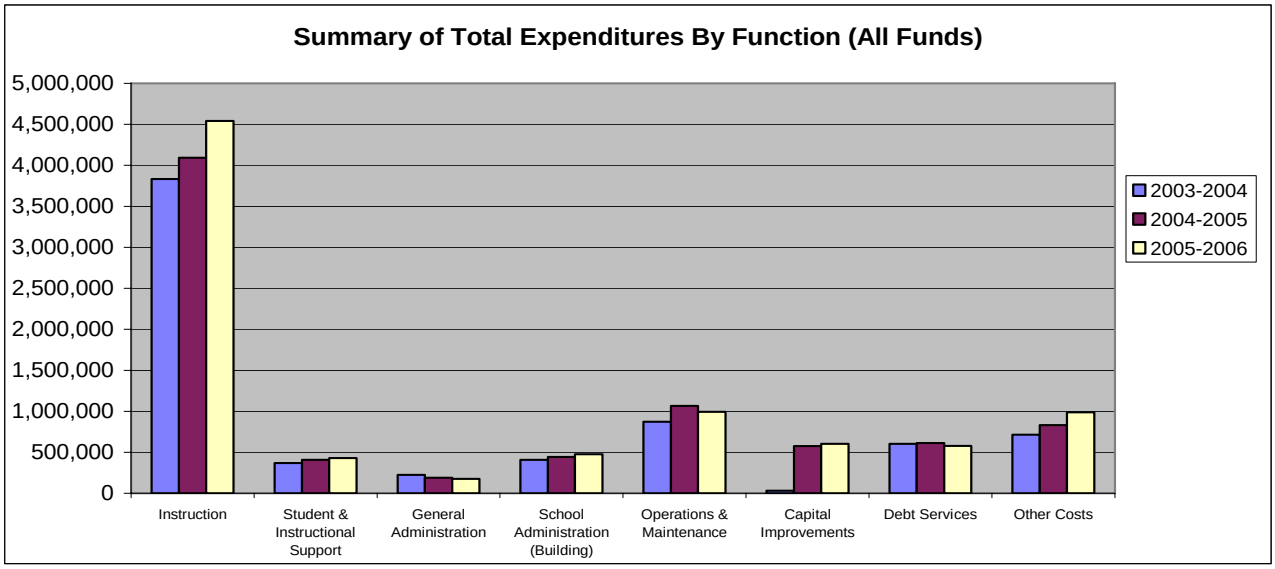
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	3,831,654	54%	4,092,132	50%	7%	4,541,519	52%	11%
Student & Instructional Support	369,623	5%	407,173	5%	10%	430,161	5%	6%
General Administration	225,070	3%	191,402	2%	-15%	175,840	2%	-8%
School Administration (Building)	406,808	6%	442,371	5%	9%	477,705	5%	8%
Operations & Maintenance	873,760	12%	1,067,361	13%	22%	993,152	11%	-7%
Capital Improvements	31,197	0%	576,380	7%	1748%	604,632	7%	5%
Debt Services	604,567	9%	612,875	7%	1%	577,638	7%	-6%
Other Costs	715,419	10%	831,424	10%	16%	987,453	11%	19%
Total Expenditures	7,058,098	100%	8,221,118	100%	16%	8,788,100	100%	7%
Amount per Pupil	$8,206		$9,931		21%	$10,850		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.

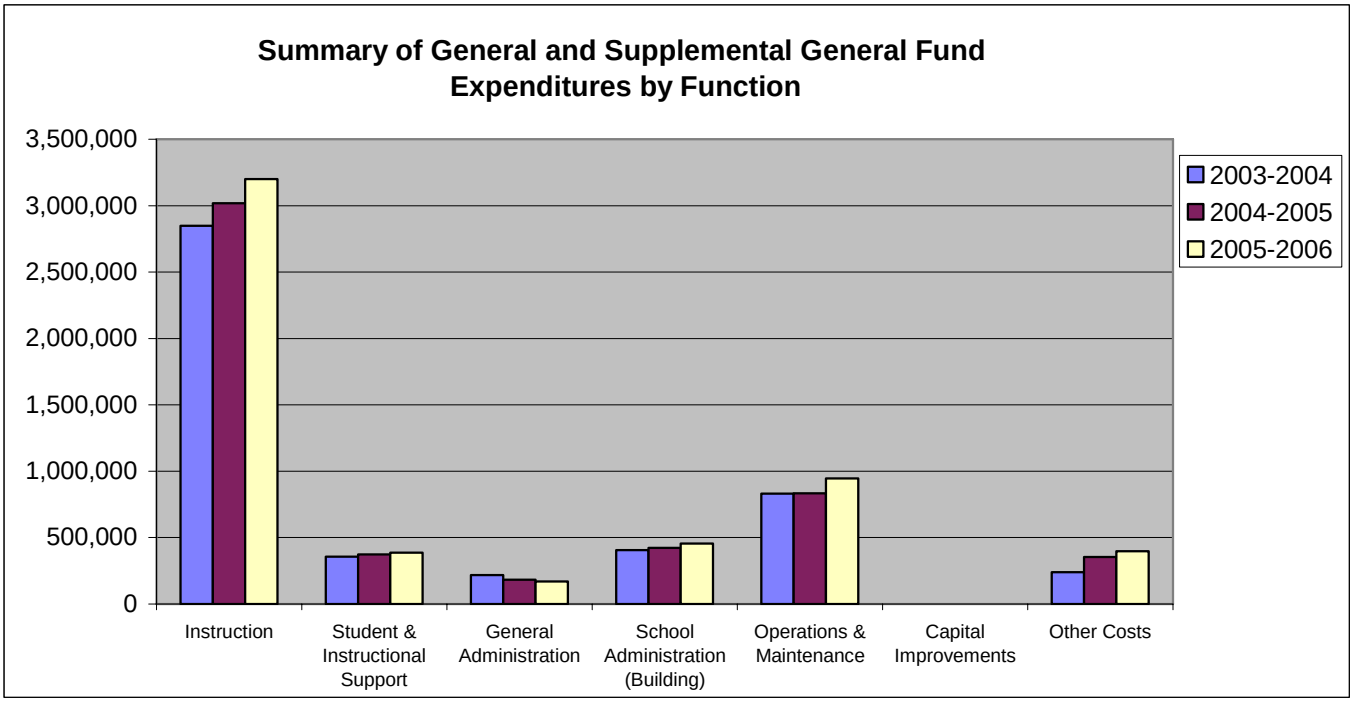
Further definition of what goes into each category:

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



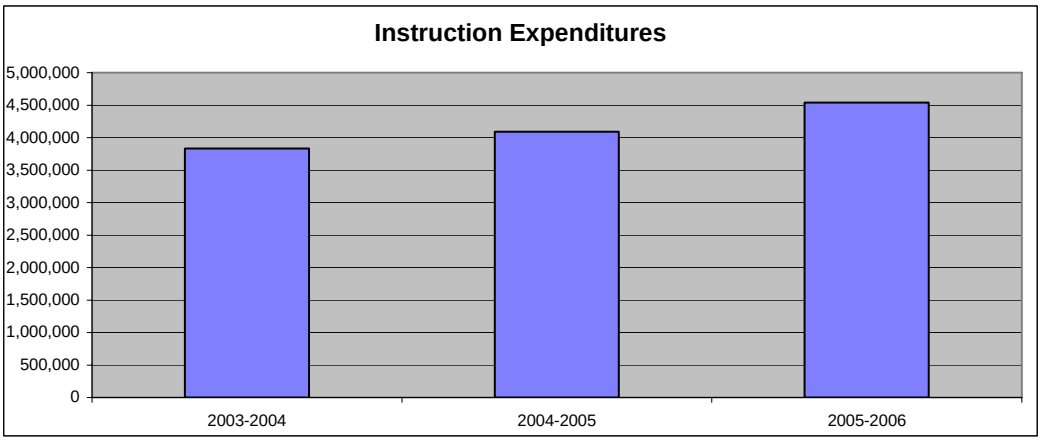
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,847,762	58%	3,018,988	58%	6%	3,198,895	58%	6%
Student & Instructional Support	355,573	7%	374,119	7%	5%	386,075	7%	3%
General Administration	219,070	4%	183,289	4%	-16%	169,840	3%	-7%
School Administration (Building)	406,808	8%	424,116	8%	4%	455,705	8%	7%
Operations & Maintenance	831,902	17%	832,837	16%	0%	944,707	17%	13%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	239,051	5%	355,069	7%	49%	396,655	7%	12%
Total Expenditures	4,900,166	100%	5,188,418	100%	6%	5,551,877	100%	7%
Amount per Pupil	$5,697		$6,268		10%	$6,854		9%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	2,518,627		2,580,199	2%		2,379,110	-8%
Federal Funds	94,781		107,617	14%		97,471	-9%
Supplemental General	329,135		438,789	33%		819,785	87%
At Risk (4yr Old)						37,460	
At Risk (K-12)						160,745	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Education	7,626		7,591	0%		16,090	112%
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	13,202		13,163	0%		0	-100%
Special Education	662,776		667,857	1%		721,970	8%
Vocational Education	138,654		109,859	-21%		131,420	20%
Gifts/Grants	14,714		2,237	-85%		1,798	-20%
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			131,838			173,500	32%
Contingency Reserve	0		0	0%			
Text Book & Student Material	50,424		31,113	-38%			
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	3,829,939		4,090,263	7%		4,539,349	11%
Enrollment (FTE)*	860.1		827.8	-4%		810.0	-2%
Amount per Pupil	4,453		4,941	11%		5,604	13%
Adult Education	1,715		1,869	9%		2,170	16%
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	3,831,654		4,092,132	7%		4,541,519	11%



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.

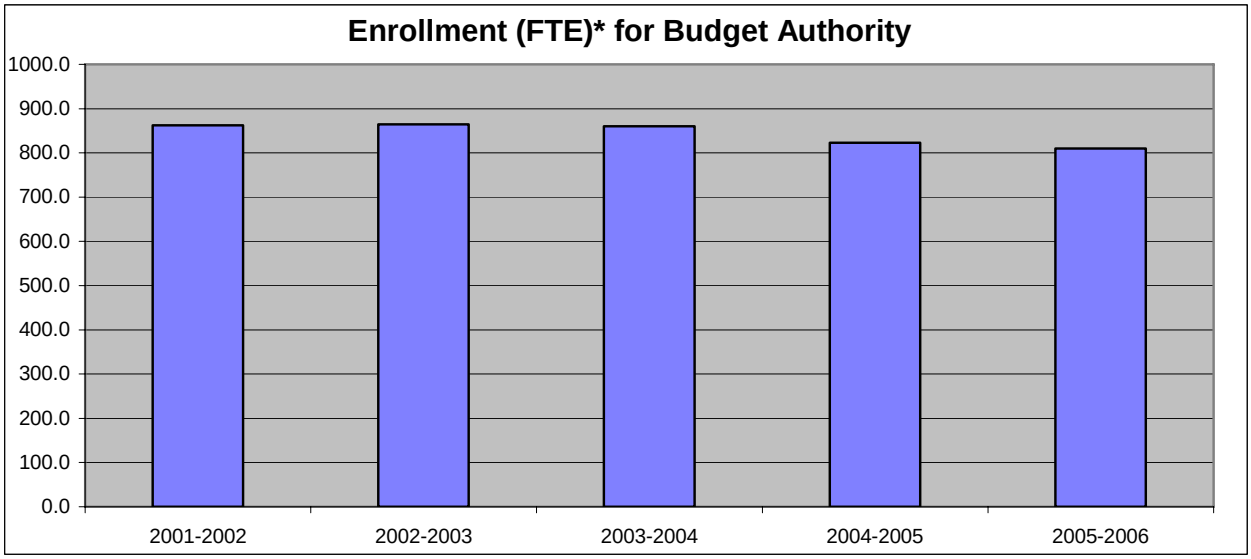
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

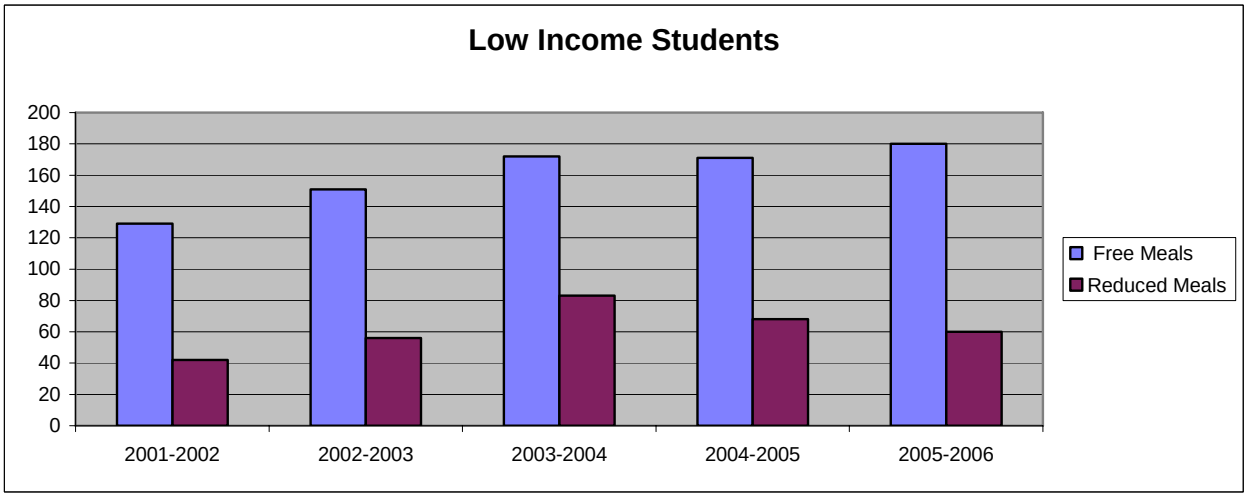
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	5,649,890	319	5,298,542	0		0	351,029
Supplemental General	1,290,000	1,035	867,009				421,956
Adult Education	2,170	1,277	0	0	0	0	3,200
At Risk (4yr Old)	37,460	0		0	0	37,460	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	182,750	0		0	0	182,750	0
Bilingual Education	0			0	0	0	0
Capital Outlay	604,632	342,652	20,603	0	70,000	112,998	63,321
Driver Training	17,690	7,012	6,000		0	0	7,500
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	450,655	84,000	5,063	137,575	0	55,450	225,115
Professional Development	22,500	1,829	1,406	0	0	21,095	0
Parent Education Program	2,800	0	0	0	0	2,800	0
Summer School	0	0		0	0	0	0
Special Education	834,970	590,000	0	0	0	853,900	0
Vocational Education	131,560			10,000	0	121,560	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	11,568	11,568					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	261,648	0	261,648				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	577,638	537,474	277,218		22,270		315,701
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		0					0
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	98,182	0	xxxxxxxxxxx	98,182	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	10,176,113	1,577,166	6,737,489	245,757	92,270	1,388,013	1,387,822
Less Transfers	1,388,013						
TOTAL Budget Expenditures	$8,788,100						

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)*	862.5	864.5	0%	860.1	-1%	823.3	-4%	810.0	-2%
Number of Students - Free Meals	129	151	17%	172	14%	171	-1%	180	5%
Number of Students - Reduced Meals	42	56	33%	83	48%	68	-18%	60	-12%

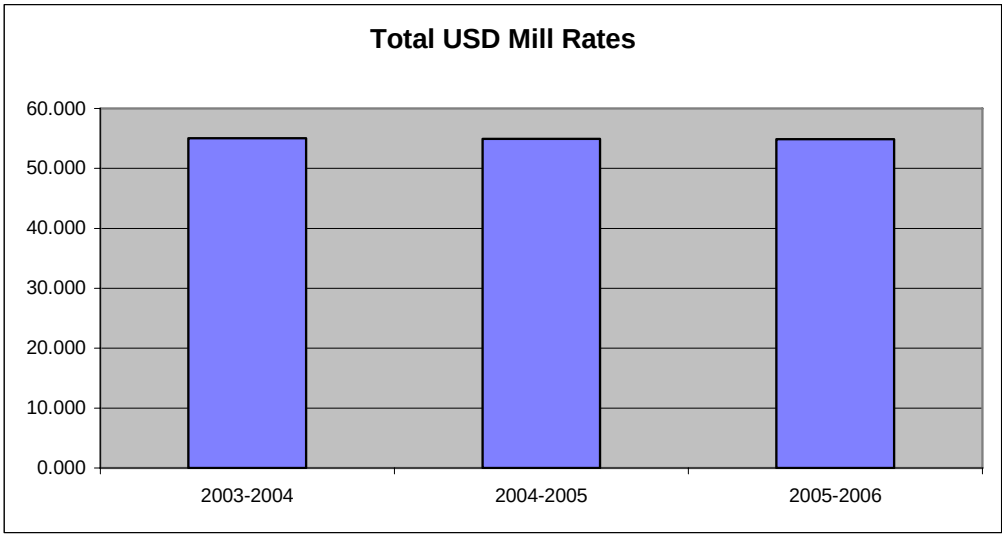




*FTE for state aid and budget authority purposes for general fund.

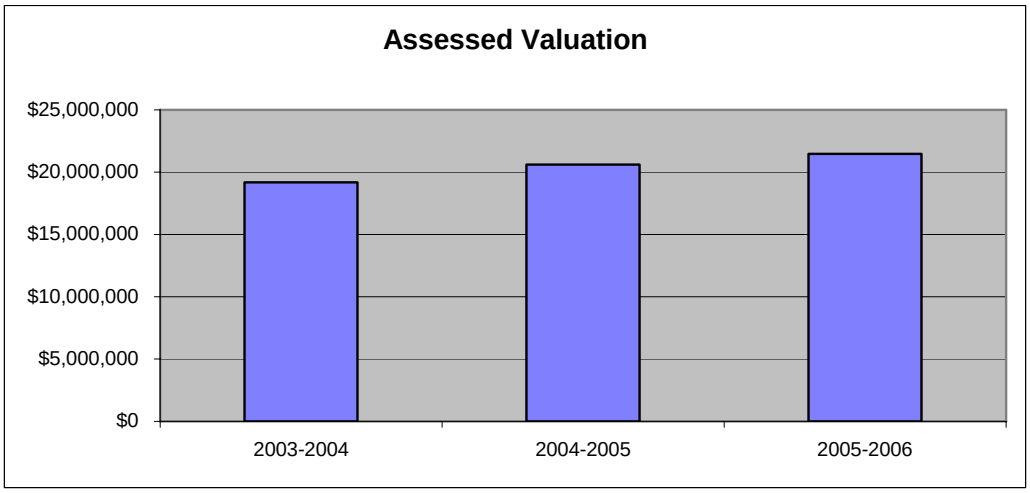
Miscellaneous Information
Mill Rates by Fund

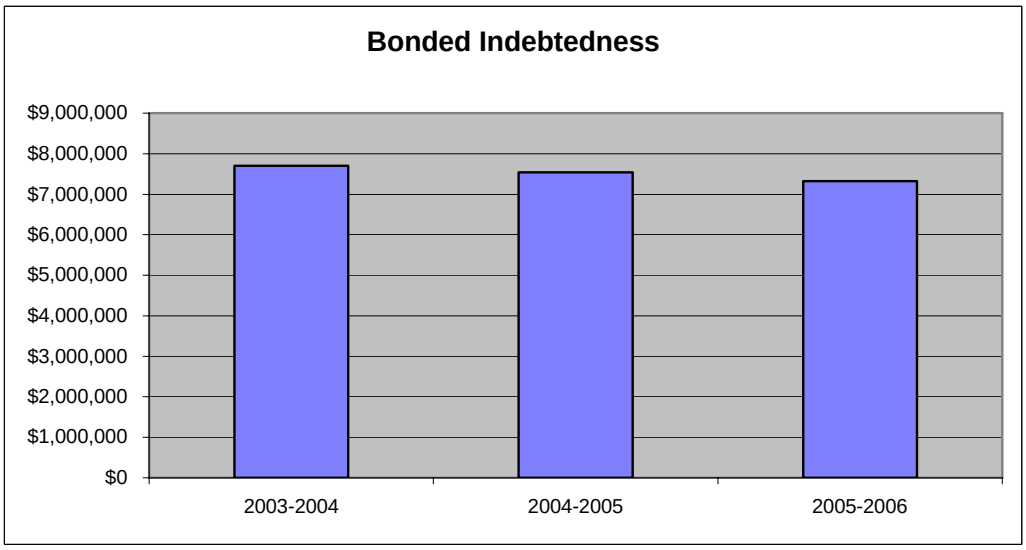
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	16.642	16.580	19.286
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	2.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	14.414	14.349	13.577
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**55.056**	**54.929**	**54.863**
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	1.002	1.001	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.002**	**1.001**	**1.000**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$19,173,511	$20,607,897	$21,461,234
Bonded Indebtedness	7,702,619	7,537,735	7,325,000





USD# 396
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)	10.8	578,516	53,566	10.5	589,422	56,135	9.8	594,449	60,658
Teachers (Full Time)	54.0	2,278,670	42,198	54.0	2,353,791	43,589	54.0	2,205,703	40,846
Other Certified (Licensed) Personnel	7.2	343,417	47,697	7.7	357,342	46,408	7.7	382,378	49,659
Classified Personnel	38.7	729,144	18,841	38.0	747,796	19,679	39.2	800,090	20,410
Substitutes/Temporary Help	XXXXXXX	86,658	XXXXXXXXXXX	XXXXXXX	77,738	XXXXXXXXXXX	XXXXXXX	83,180	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