Budget at a Glance

2003 - 2004

DOUGLASS USD 396

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USD# 396

Summary of Total Expenditures By Function
(All Funds)

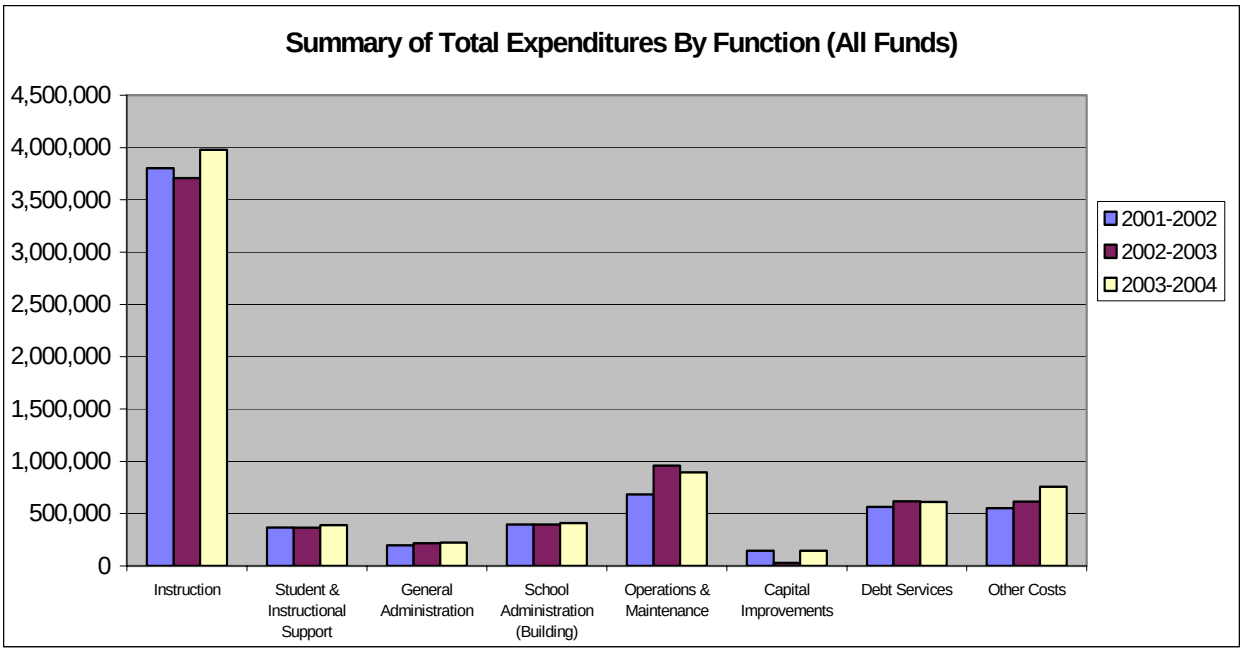
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	3,801,335	57%	3,709,414	54%	-2%	3,977,744	54%	7%
Student & Instructional Support	366,108	5%	365,469	5%	0%	390,555	5%	7%
General Administration	196,916	3%	217,348	3%	10%	221,565	3%	2%
School Administration (Building)	395,006	6%	396,895	6%	0%	410,980	6%	4%
Operations & Maintenance	684,055	10%	960,623	14%	40%	892,737	12%	-7%
Capital Improvements	146,390	2%	29,783	0%	-80%	144,425	2%	385%
Debt Services	563,715	8%	616,899	9%	9%	611,085	8%	-1%
Other Costs	550,921	8%	614,768	9%	12%	757,529	10%	23%
Total Expenditures	6,704,446	100%	6,911,199	100%	3%	7,406,620	100%	7%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, 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.

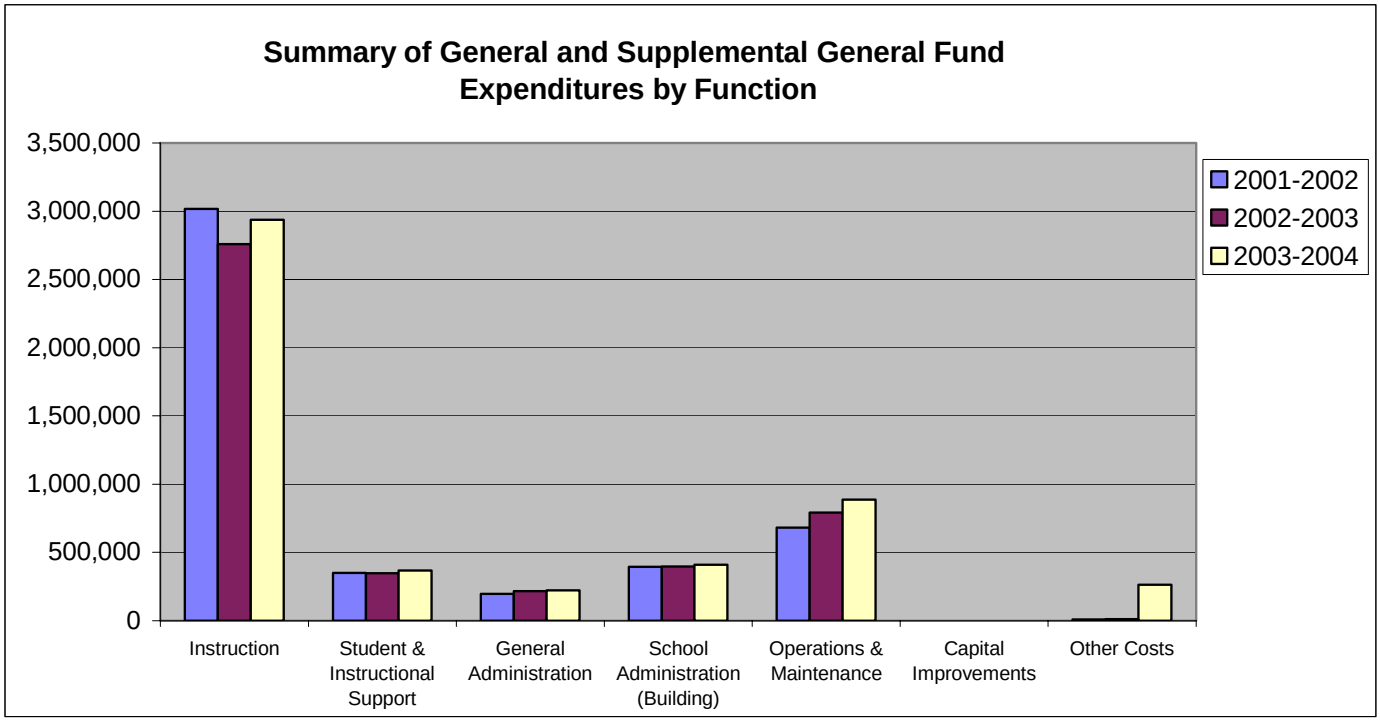
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2800, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



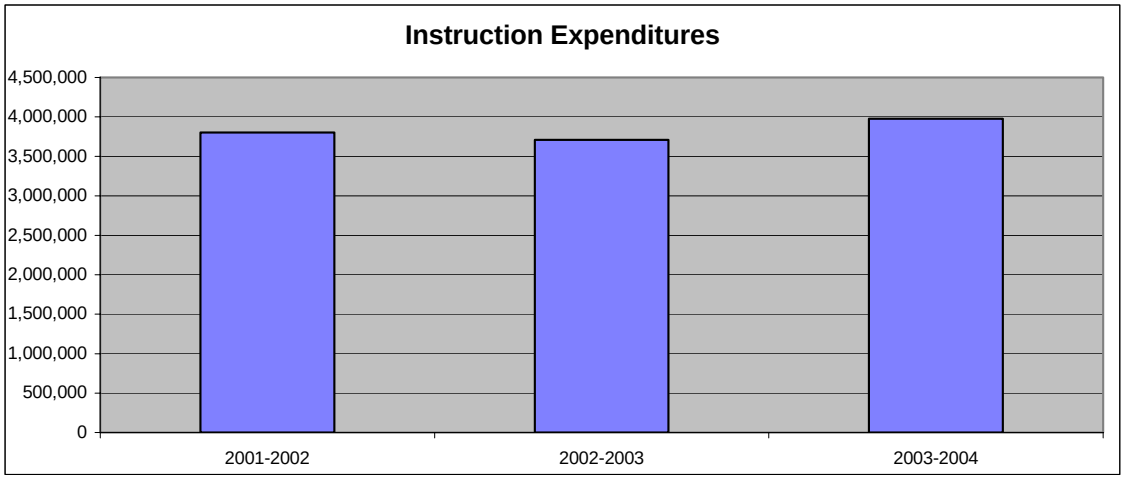
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	3,015,693	65%	2,760,164	61%	-8%	2,935,625	58%	6%
Student & Instructional Support	349,080	8%	347,818	8%	0%	366,145	7%	5%
General Administration	196,916	4%	216,819	5%	10%	221,565	4%	2%
School Administration (Building)	395,006	8%	396,895	9%	0%	410,980	8%	4%
Operations & Maintenance	682,431	15%	793,006	18%	16%	886,350	17%	12%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	9,319	0%	10,833	0%	16%	263,190	5%	2330%
Total Expenditures	4,648,445	100%	4,525,535	100%	-3%	5,083,855	100%	12%
Amount per Pupil	$5,390		$5,235		-3%	$5,877		12%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	2,747,440		2,611,799	-5%		2,589,035	-1%
Federal Funds	73,045		109,373	50%		103,066	-6%
Supplemental General	268,253		148,365	-45%		346,590	134%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	368,621		0	-100%		100,000	0%
Driver Education	7,482		9,308	24%		16,082	73%
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	7,908		13,317	68%		28,000	110%
Special Education	229,190		627,811	174%		642,790	2%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	71,148		143,238	101%		149,000	4%
Gifts/Grants	11,949		3,474	-71%		455	-87%
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%			
Contingency Reserve	0		0	0%			
Text Book & Student Material	14,496		40,905	182%			
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	3,799,532		3,707,590	-2%		3,975,018	7%
Enrollment (FTE)*	862.5		864.5	0%		865.0	0%
Amount per Pupil	4,405		4,289	-3%		4,595	7%
Adult Education	1,803		1,824	1%		2,726	49%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	3,801,335		3,709,414	-2%		3,977,744	7%



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

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

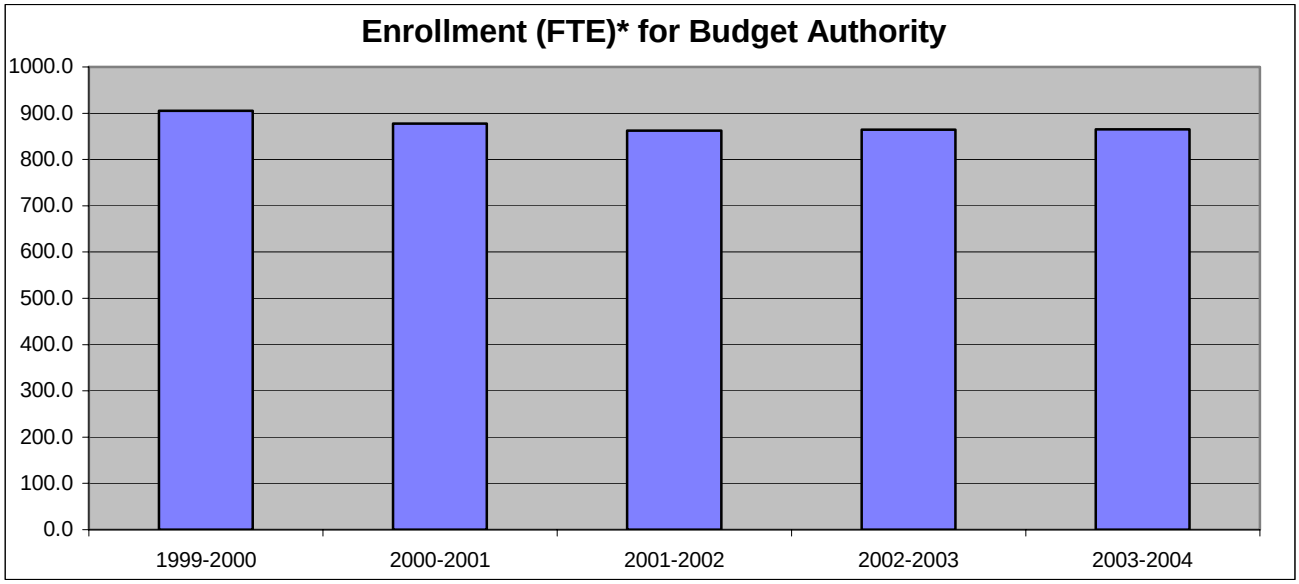
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

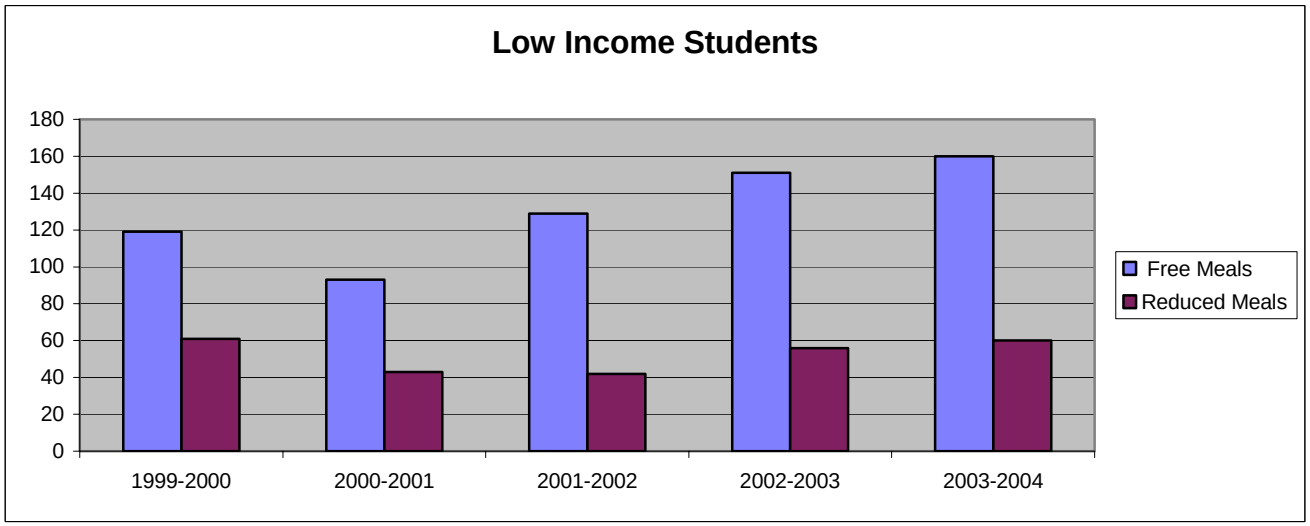
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	5,397,770	205	4,983,836	0		0	413,729
Supplemental General	1,040,000	2,643	675,376				361,981
Adult Education	2,726	526	0	0	0	0	2,200
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	0			0	0	0	0
Capital Outlay	244,425	363,064		0	40,000	107,940	118,204
Driver Training	17,682	2,882	6,300		0	0	8,500
Extraordinary School Program	0	0			0	0	0
Food Service	359,579	47,173	5,146	102,942	0	0	204,318
Professional Development	22,500	0	0	0	0	22,500	0
Parent Education Program	1,400	0	0	0	0	1,400	0
Summer School	28,000	0		0	0	28,000	0
Special Education	776,775	45,000	0	0	0	1,045,075	0
Vocational Education	149,000			0	0	149,000	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	1,849	3,805					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	603,350	351,484	277,501		0		462,209
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	7,735	642					7,960
Special Assessment		0					0
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	107,744	1,369	xxxxxxxxxxx	107,692	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	8,760,535	818,793	5,948,159	210,634	40,000	1,353,915	1,579,101
Less Transfers	1,353,915						
TOTAL Budget Expenditures	$7,406,620						

Other Information

	1999-2000 Actual	2000-2001 Actual	% inc/ dec	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
Enrollment (FTE)*	905.6	877.5	-3%	862.5	-2%	864.5	0%	865.0	0%
Number of Students - Free Meals	119	93	-22%	129	39%	151	17%	160	6%
Number of Students - Reduced Meals	61	43	-30%	42	-2%	56	33%	60	7%

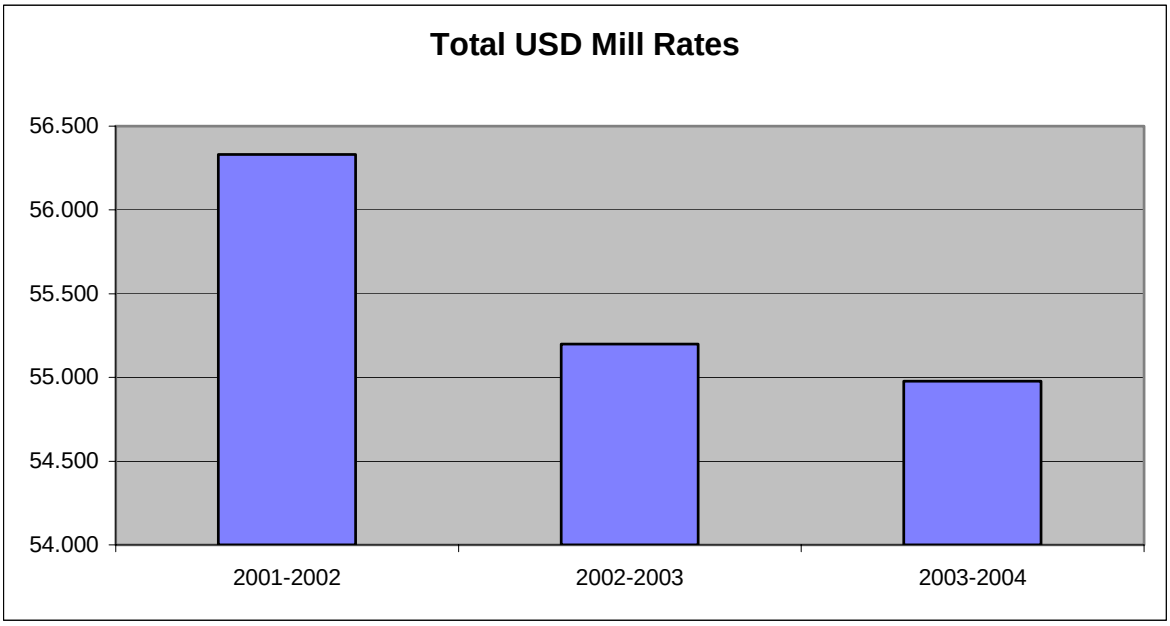




*FTE for state aid and budget authority purposes for general fund.

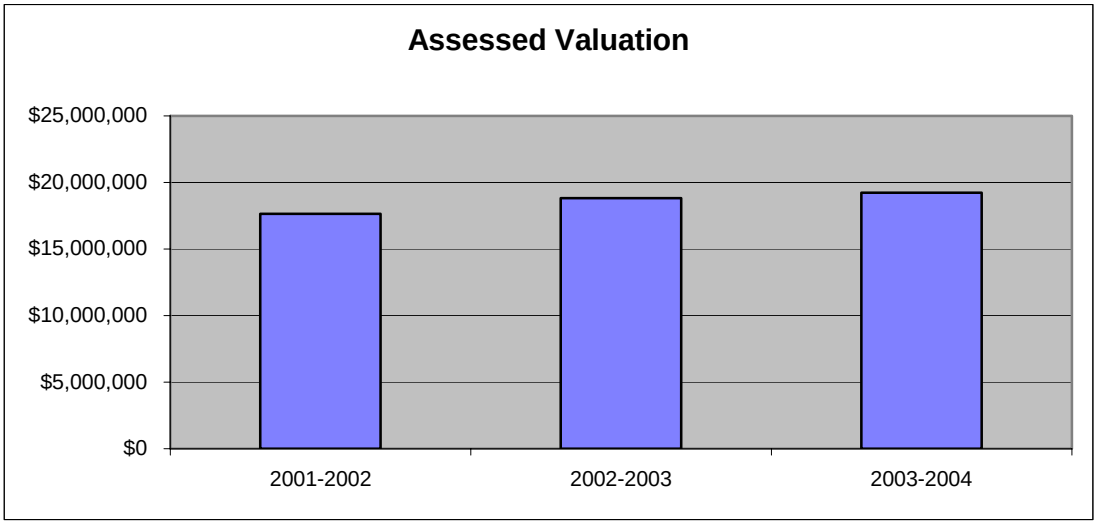
Miscellaneous Information
Mill Rates by Fund

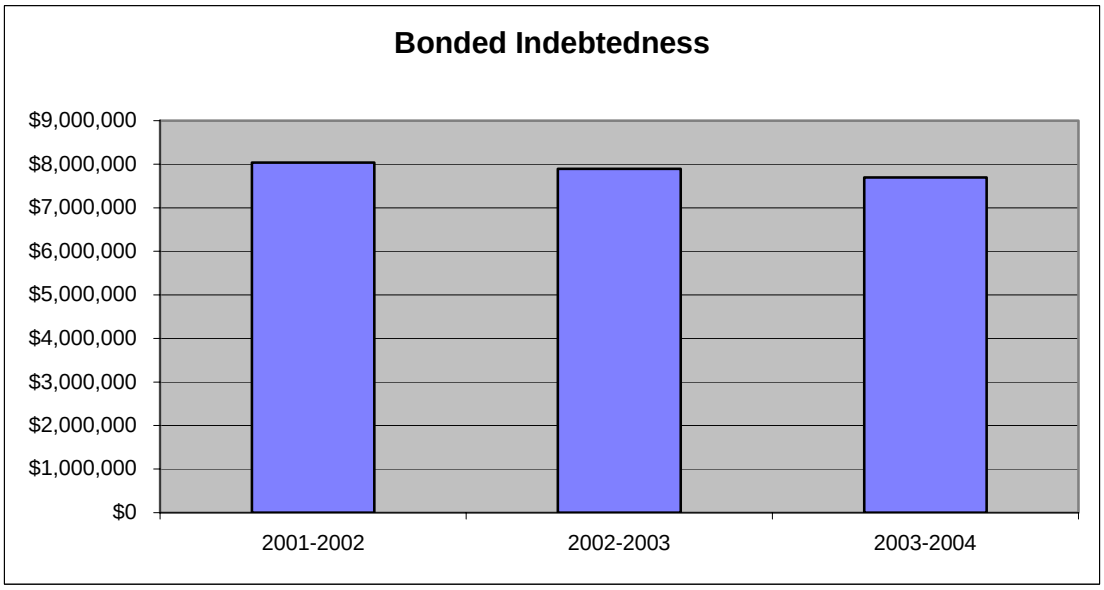
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	9.822	8.470	16.601
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.990	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	22.510	21.790	14.378
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.950	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**56.332**	**55.200**	**54.979**
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	0.990	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.990**	**1.000**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$17,647,456	$18,810,550	$19,221,457
Bonded Indebtedness	8,035,009	7,891,599	7,692,735





USD# 396
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	10.8	562,928	52,123	10.8	580,000	53,704
Teachers (Full Time)	54.0	2,231,770	41,329	54.0	2,270,000	42,037
Other Certified (Licensed) Personnel	7.2	332,375	46,163	7.2	345,000	47,917
Classified Personnel	37.4	714,504	19,104	38.3	740,000	19,321
Substitutes/Temporary Help	XXXXX	84,607	XXXXXXXXXXX	XXXXX	85,000	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.html

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

Kansas Building Report Card
http://www.ksde.org/reportcard.html

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