Budget at a Glance

2004 - 2005

Moscow Public Schools

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Summary of Total Expenditures By Function
(All Funds)

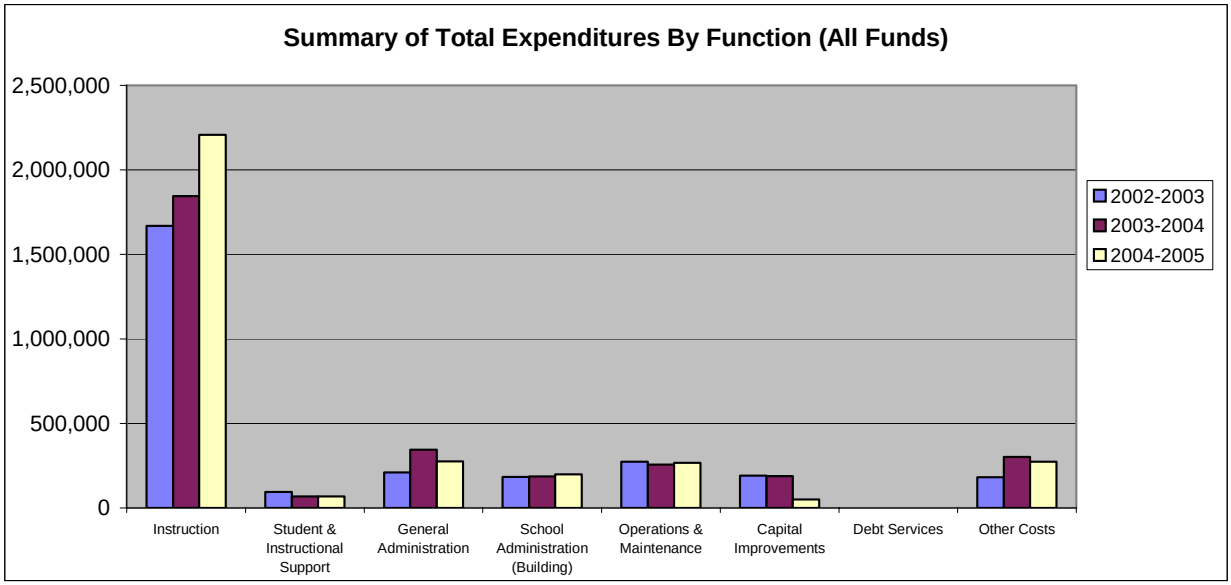
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,669,174	60%	1,845,608	58%	11%	2,207,519	66%	20%
Student & Instructional Support	94,170	3%	67,632	2%	-28%	68,538	2%	1%
General Administration	211,221	8%	344,492	11%	63%	274,958	8%	-20%
School Administration (Building)	183,351	7%	187,331	6%	2%	199,440	6%	6%
Operations & Maintenance	273,050	10%	256,973	8%	-6%	267,189	8%	4%
Capital Improvements	191,052	7%	188,139	6%	-2%	50,000	1%	-73%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	181,778	6%	302,274	9%	66%	273,399	8%	-10%
Total Expenditures	2,803,796	100%	3,192,449	100%	14%	3,341,043	100%	5%
Amount per Pupil	$11,000		$12,770		16%	$13,857		9%

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, 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.

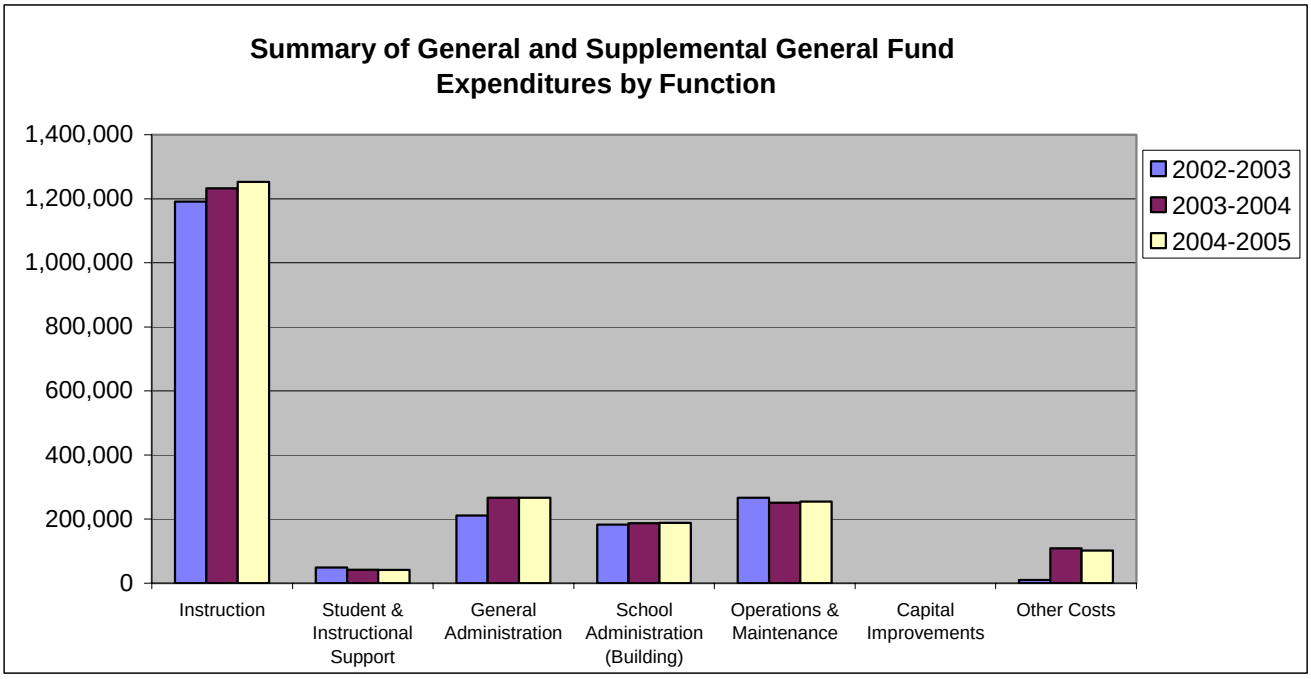
Further definition of what goes into each category:

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



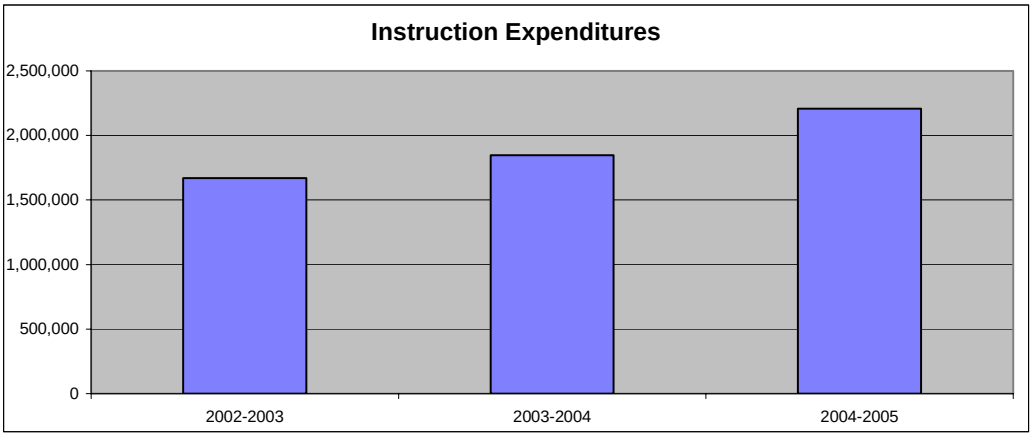
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,190,807	62%	1,232,855	59%	4%	1,252,118	59%	2%
Student & Instructional Support	49,403	3%	42,332	2%	-14%	41,350	2%	-2%
General Administration	211,221	11%	266,460	13%	26%	267,300	13%	0%
School Administration (Building)	183,351	10%	187,331	9%	2%	188,500	9%	1%
Operations & Maintenance	266,474	14%	251,019	12%	-6%	254,650	12%	1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	10,764	1%	109,019	5%	913%	101,660	5%	-7%
Total Expenditures	1,912,020	100%	2,089,016	100%	9%	2,105,578	100%	1%
Amount per Pupil	$7,501		$8,356		11%	$8,733		5%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	727,021		744,379	2%		764,607	3%
Federal Funds	180,942		197,272	9%		187,619	-5%
Supplemental General	463,786		488,476	5%		487,511	0%
Bilingual Education	69,920		53,309	-24%		64,512	21%
Capital Outlay	54,945		172,847	215%		400,000	131%
Driver Education	3,895		4,200	8%		5,278	26%
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	155,702		177,483	14%		215,908	22%
Technology Education	0						
Transportation	0						
Vocational Education	9,658		5,022	-48%		3,863	-23%
Gifts/Grants	0		0	0%		0	0%
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						78,221	
Contingency Reserve	0		0	0%			
Text Book & Student Material	3,305		2,620	-21%			
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	1,669,174		1,845,608	11%		2,207,519	20%
Enrollment (FTE)*	254.9		250.0	-2%		241.1	-4%
Amount per Pupil	6,548		7,382	13%		9,156	24%
Adult Education	0		0	0%		0	0%
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	1,669,174		1,845,608	11%		2,207,519	20%



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.

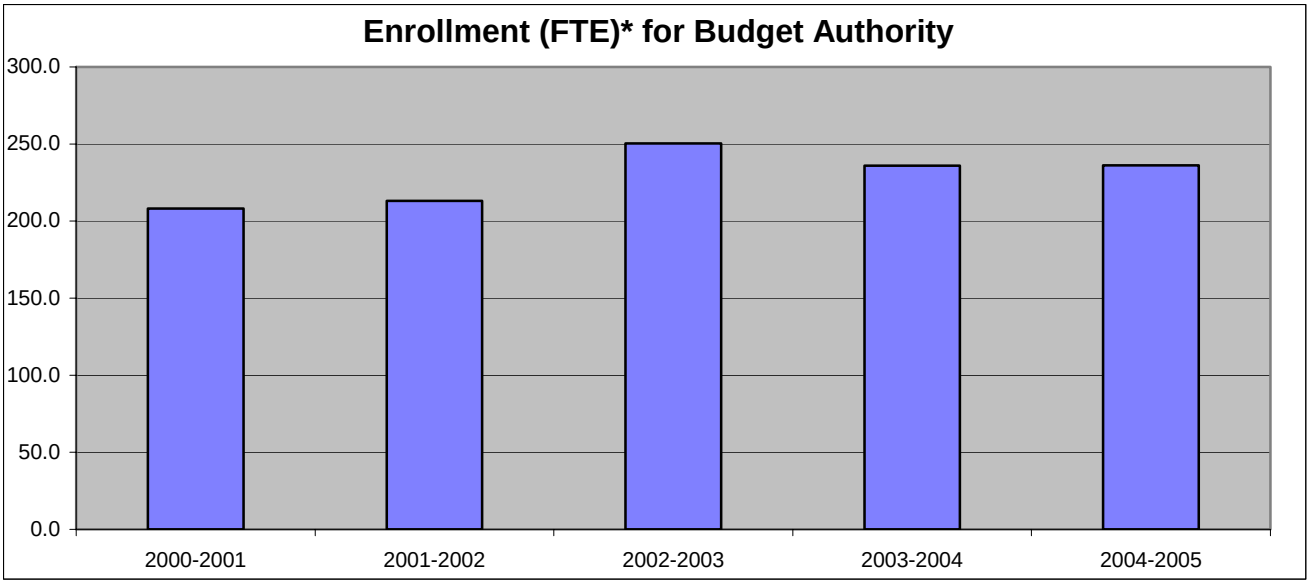
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

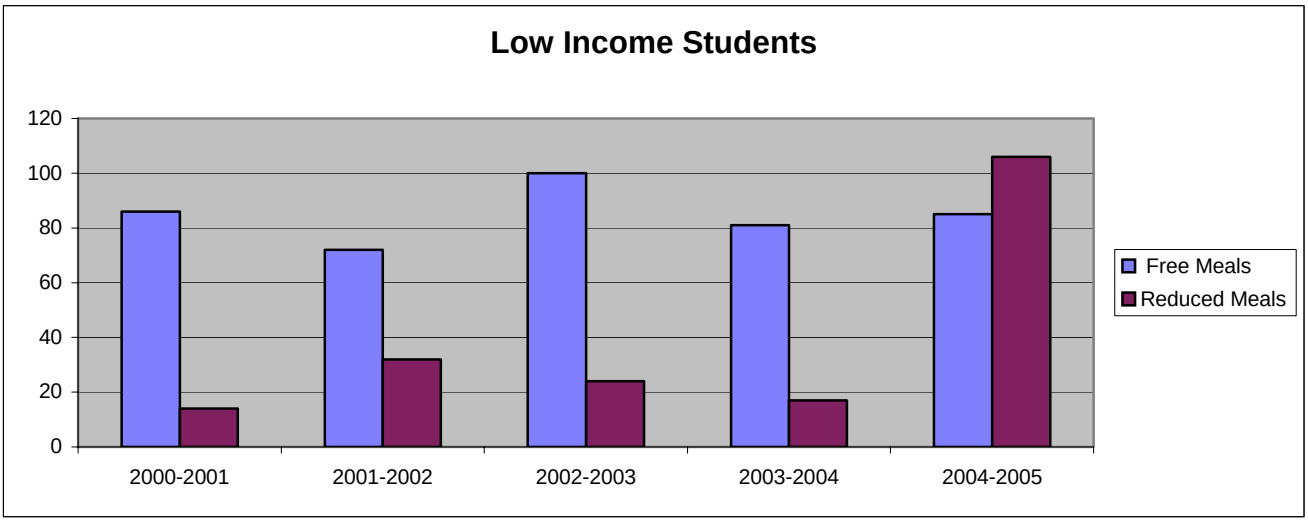
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,950,042	0	532,400	0		0	1,417,642
Supplemental General	487,511	51,534	0				435,977
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	64,512			0	0	64,512	0
Capital Outlay	500,000	321,307		0	7,500	70,000	290,897
Driver Training	5,278	0	1,428		0	3,000	850
Extraordinary School Program	0	0			0	0	0
Food Service	121,250	43,239	1,002	30,015	0	65,000	21,990
Professional Development	0	0	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	216,508	90,908	0	0	0	125,600	0
Vocational Education	3,863			0	0	3,863	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	25,000	0					25,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	109,400	0	109,400				
Bond and Interest #1	0	0	0		0		0
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	189,654	0	xxxxxxxxxxx	189,654	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	3,673,018	506,988	644,230	219,669	7,500	331,975	2,192,356
Less Transfers	331,975						
TOTAL Budget Expenditures	$3,341,043						

Other Information

	2000-2001 Actual	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
Enrollment (FTE)*	208.0	213.1	2%	250.4	18%	235.9	-6%	236.1	0%
Number of Students - Free Meals	86	72	-16%	100	39%	81	-19%	85	5%
Number of Students - Reduced Meals	14	32	129%	24	-25%	17	-29%	106	524%

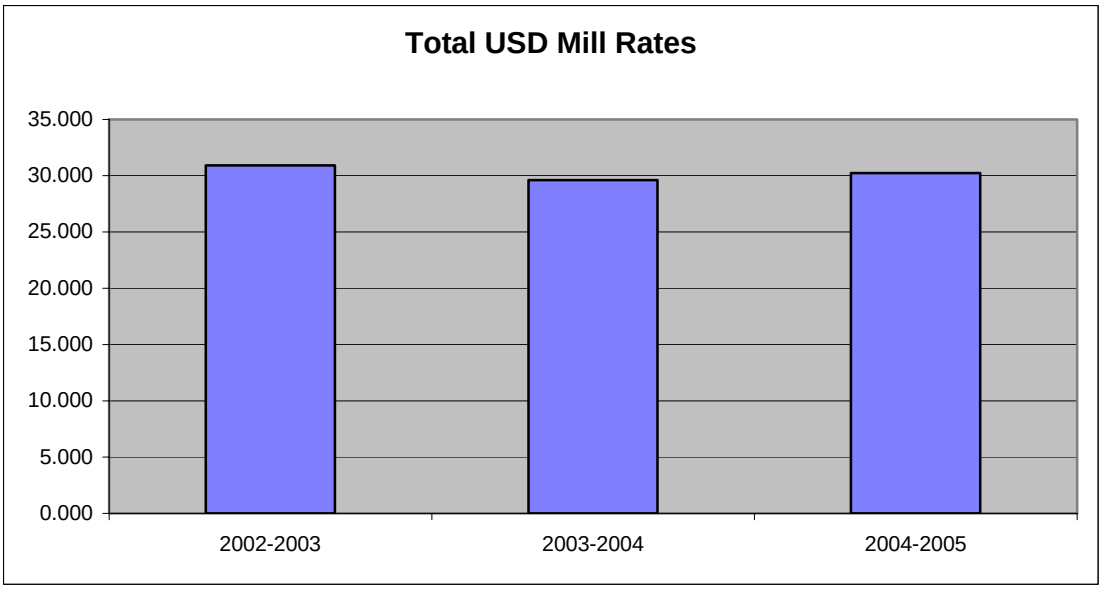




*FTE for state aid and budget authority purposes for general fund.

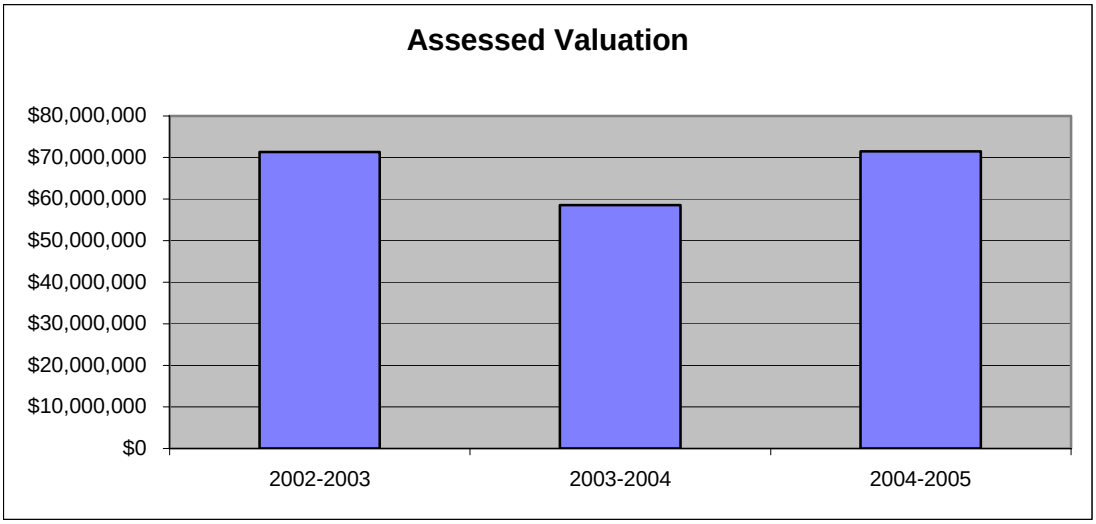
Miscellaneous Information
Mill Rates by Fund

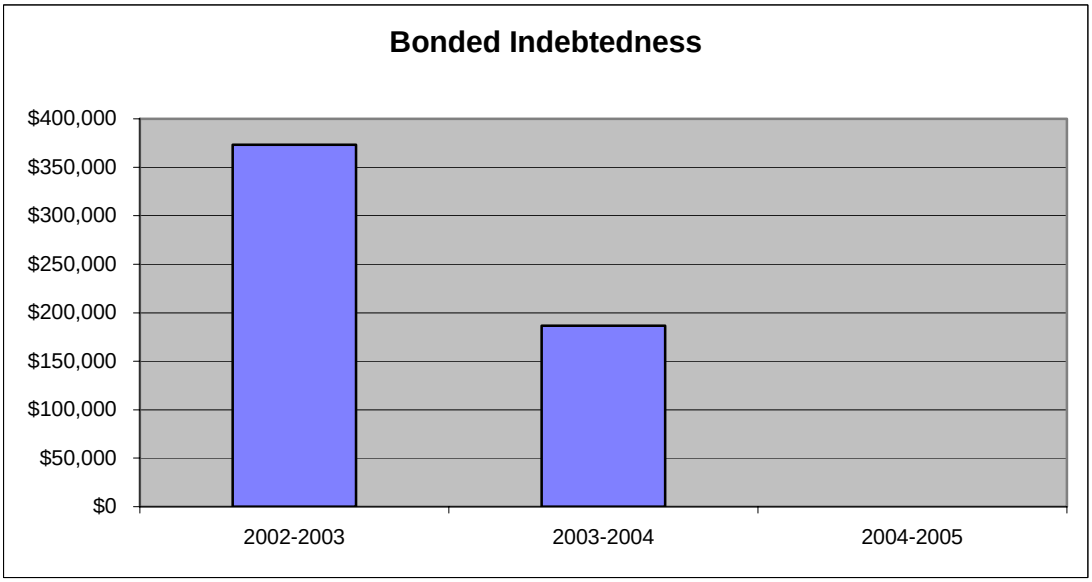
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	6.923	5.493	6.231
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.107	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	0.000	0.000	0.000
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	**30.923**	**29.600**	**30.231**
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	2.014	2.625	1.922
Recreation Commission Employee Benefit	0.104	0.247	0.140
TOTAL OTHER	**2.118**	**2.872**	**2.062**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$71,310,775	$58,534,741	$71,447,106
Bonded Indebtedness	373,362	186,681	0





USD# 209
AVERAGE SALARY

	2002-03 Actual			2003-04 Actual			2004-05 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	6.0	304,657	50,776	6.0	310,874	51,812	6.0	320,200	53,367
Teachers (Full Time)	24.0	830,798	34,617	24.0	847,753	35,323	24.0	873,185	36,383
Other Certified (Licensed) Personnel	3.0	79,847	26,616	3.0	81,476	27,159	3.0	83,920	27,973
Classified Personnel	45.0	308,582	6,857	45.0	314,880	6,997	45.0	324,326	7,207
Substitutes/Temporary Help	XXXXXXX	72,318	XXXXXXXXXXX	XXXXXXX	73,794	XXXXXXXXXXX	XXXXXXX	76,008	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