Budget at a Glance

2004 - 2005

Moundridge

Table of Contents

Summary of Total Expenditures……..……1

Summary of General and Supplemental General Fund Expenditures……2

Instruction Expenditures…….3

Sources of Revenue and Proposed Budget for 2004-05
(previously Co99a)……...……4

Enrollment and Low Income Students……5

Mill Rates by Fund……..6

Assessed Valuation and Bonded Indebtedness……...7

Average Salary……8

KSDE Website Information……9

Summary of Total Expenditures By Function (All Funds)

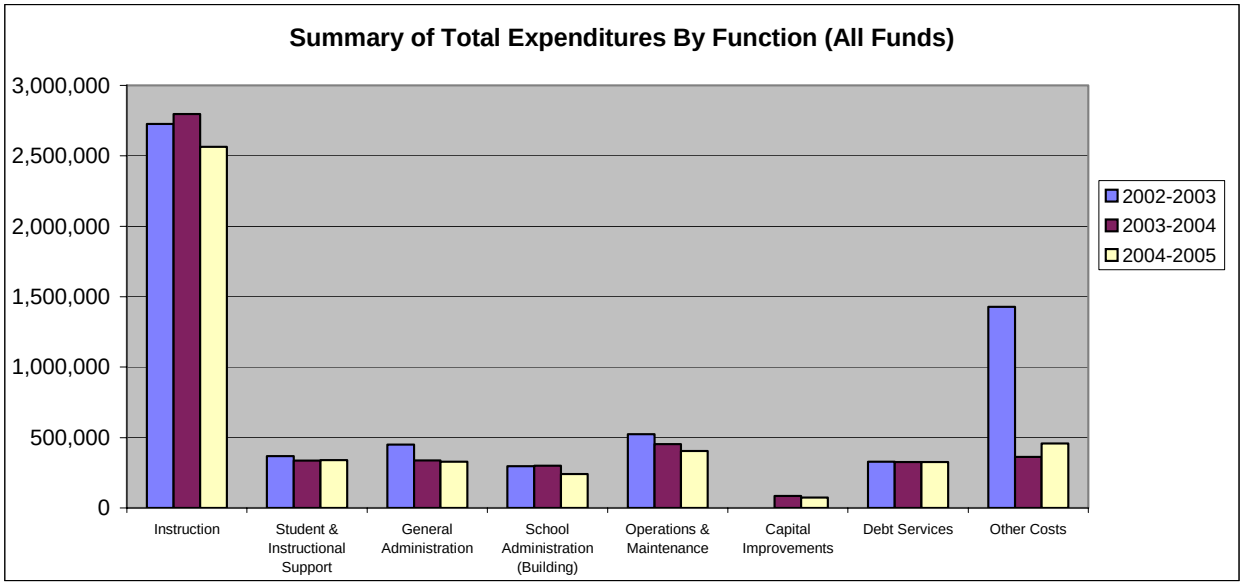
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,727,446	45%	2,797,083	56%	3%	2,562,500	54%	-8%
Student & Instructional Support	368,548	6%	336,560	7%	-9%	339,965	7%	1%
General Administration	450,447	7%	337,028	7%	-25%	328,288	7%	-3%
School Administration (Building)	295,935	5%	299,582	6%	1%	241,616	5%	-19%
Operations & Maintenance	524,181	9%	453,721	9%	-13%	405,226	9%	-11%
Capital Improvements	151	0%	84,639	2%	55952%	75,000	2%	-11%
Debt Services	328,761	5%	327,511	7%	0%	326,309	7%	0%
Other Costs	1,427,350	23%	361,745	7%	-75%	456,899	10%	26%
Total Expenditures	6,122,819	100%	4,997,869	100%	-18%	4,735,803	100%	-5%
Amount per Pupil	$14,424		$11,623		-19%	$11,276		-3%

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.

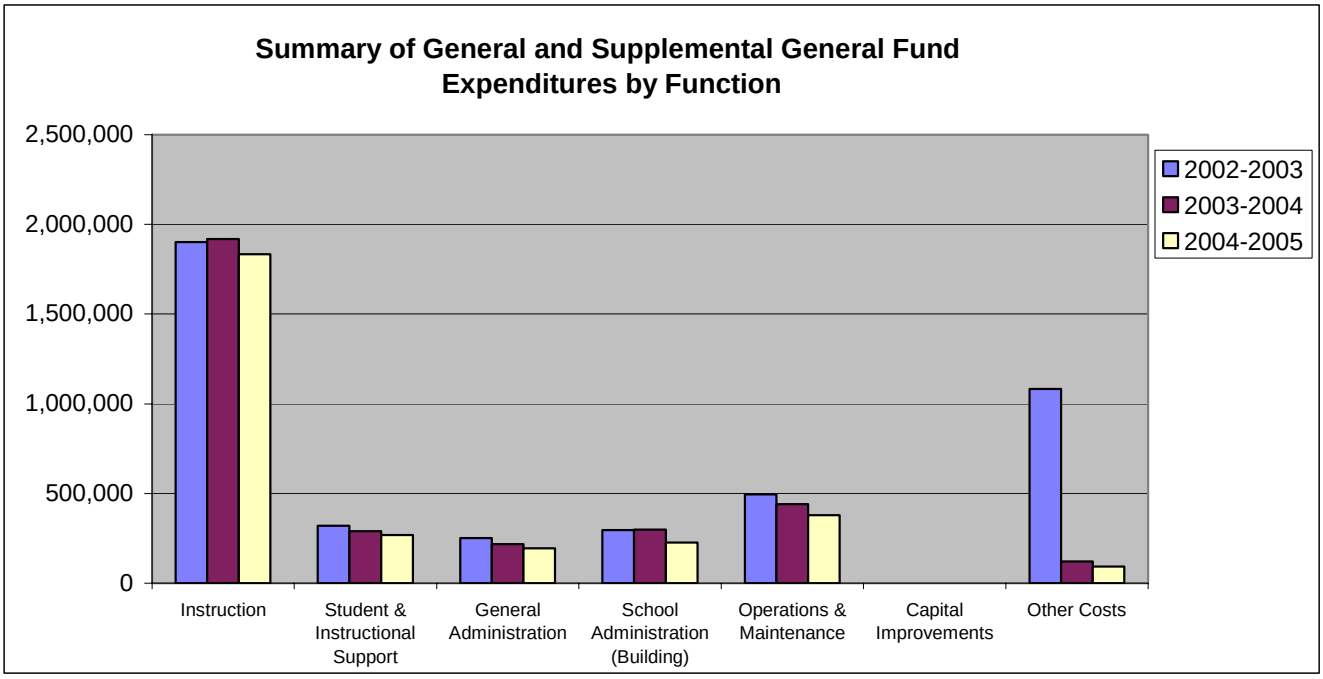
Further definition of what goes into each category:

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



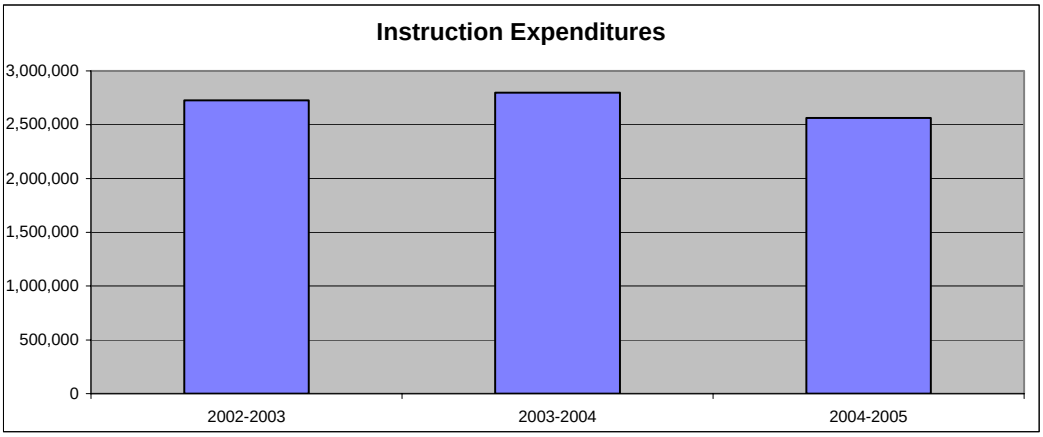
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,902,105	44%	1,918,069	58%	1%	1,833,521	61%	-4%
Student & Instructional Support	320,248	7%	290,089	9%	-9%	268,200	9%	-8%
General Administration	251,173	6%	216,866	7%	-14%	193,900	6%	-11%
School Administration (Building)	295,935	7%	299,582	9%	1%	226,300	8%	-24%
Operations & Maintenance	495,196	11%	440,589	13%	-11%	379,505	13%	-14%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	1,083,177	25%	122,524	4%	-89%	92,778	3%	-24%
Total Expenditures	4,347,834	100%	3,287,719	100%	-24%	2,994,204	100%	-9%
Amount per Pupil	$10,242		$7,646		-25%	$7,129		-7%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,777,536		1,572,618	-12%		1,471,800	-6%
Federal Funds	40,841		35,708	-13%		31,929	-11%
Supplemental General	124,569		345,451	177%		361,721	5%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Education	3,802		3,776	-1%		5,000	32%
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	15,000		537	-96%		15,000	2693%
Special Education	602,610		730,036	21%		500,875	-31%
Technology Education	0						
Transportation	0						
Vocational Education	131,305		101,124	-23%		95,000	-6%
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						81,175	
Contingency Reserve	0		0	0%			
Text Book & Student Material	31,783		7,833	-75%			
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	2,727,446		2,797,083	3%		2,562,500	-8%
Enrollment (FTE)*	424.5		430.0	1%		420.0	-2%
Amount per Pupil	6,425		6,505	1%		6,101	-6%
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	2,727,446		2,797,083	3%		2,562,500	-8%



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.

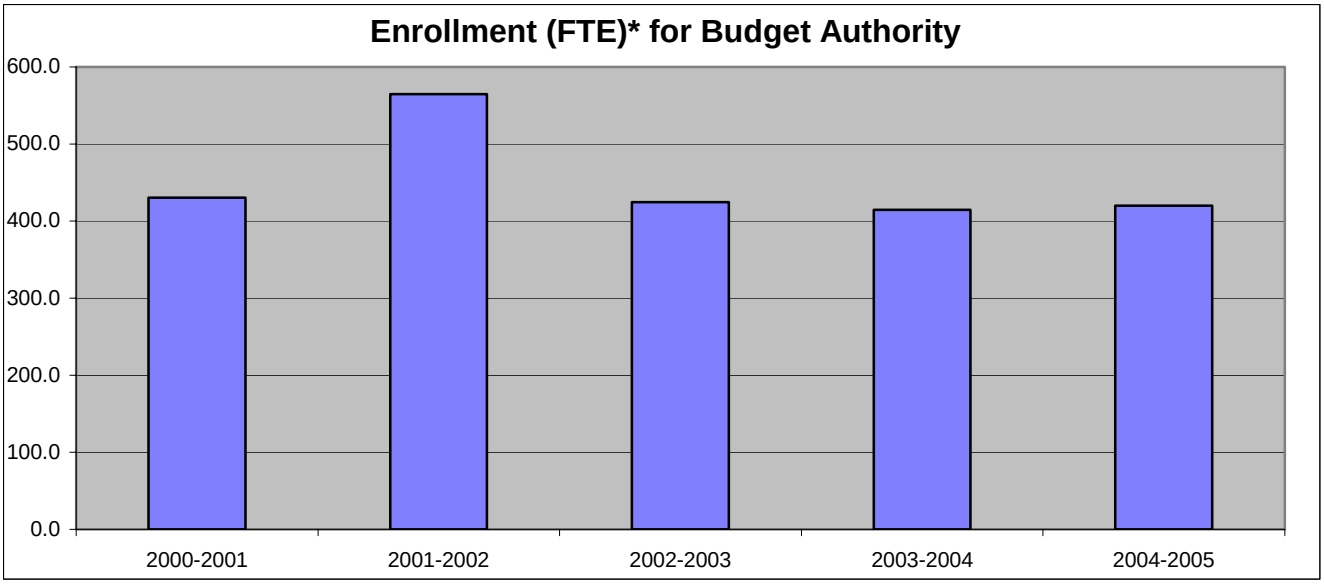
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

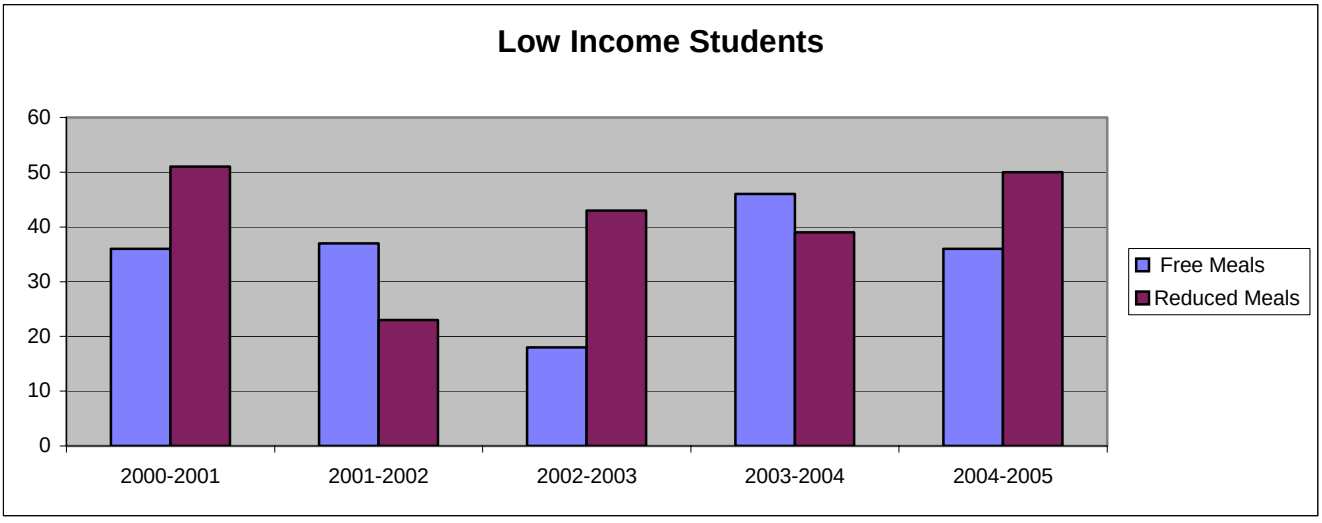
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,918,883	0	2,425,090	0		0	493,793
Supplemental General	729,721	225,219	0				504,502
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	0			0	0	0	0
Capital Outlay	280,003	110,775		0	45,702	0	123,526
Driver Training	5,000	0	0		0	3,000	2,000
Extraordinary School Program	0	0			0	0	0
Food Service	247,000	12,312	3,116	59,381	0	40,000	132,191
Professional Development	20,000	0	0	0	0	20,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	15,000	0		0	0	15,000	0
Special Education	537,875	44,135	0	11,517	0	486,400	0
Vocational Education	95,000			0	0	90,000	5,000
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	15,000	0					15,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	153,160	0	153,160				
Bond and Interest #1	326,309	478,337	0		0		259,050
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	47,252	0	xxxxxxxxxxx	47,252	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	5,390,203	870,778	2,581,366	118,150	45,702	654,400	1,535,062
Less Transfers	654,400						
TOTAL Budget Expenditures	$4,735,803						

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)*	430.2	564.6	31%	424.5	-25%	414.5	-2%	420.0	1%
Number of Students - Free Meals	36	37	3%	18	-51%	46	156%	36	-22%
Number of Students - Reduced Meals	51	23	-55%	43	87%	39	-9%	50	28%

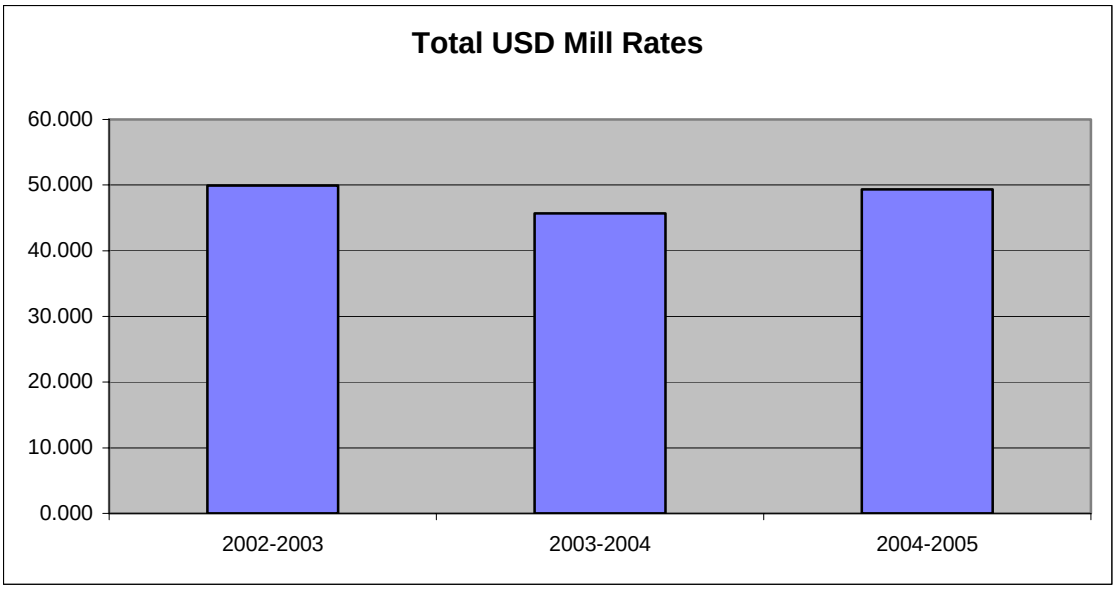




*FTE for state aid and budget authority purposes for general fund.

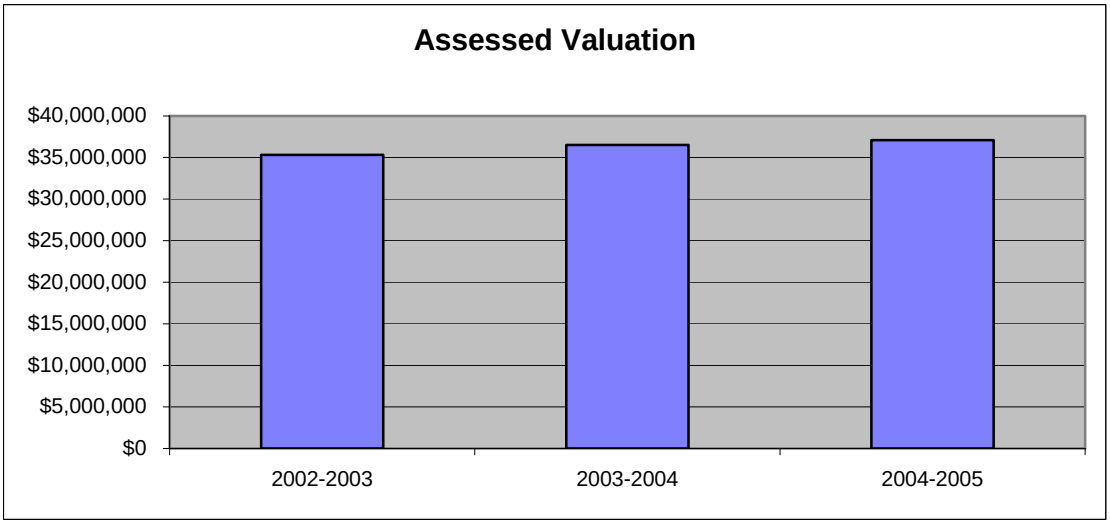
Miscellaneous Information
Mill Rates by Fund

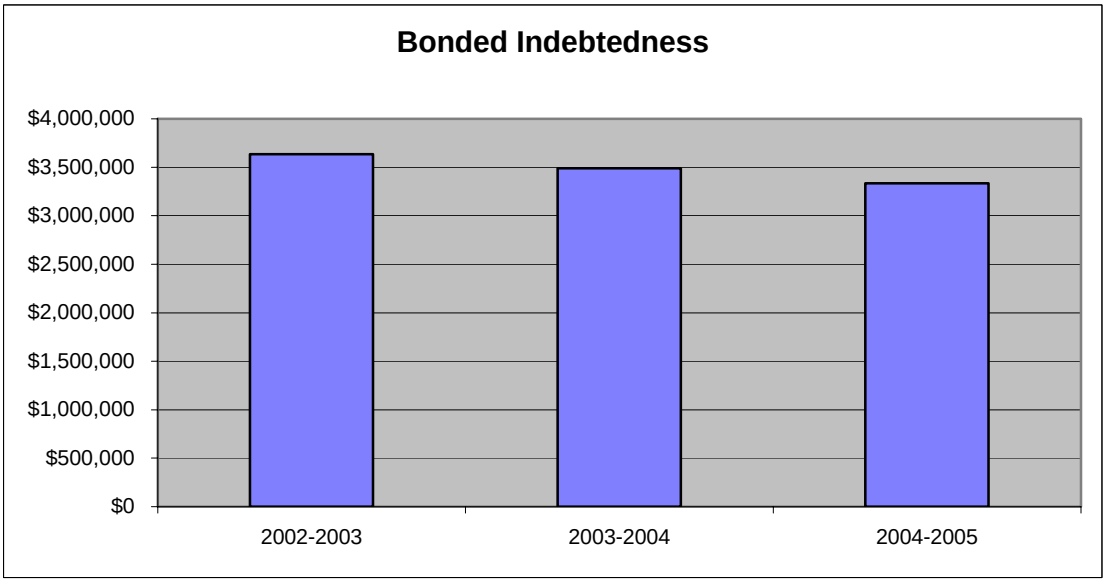
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	16.424	13.341	17.106
Adult Education	0.000	0.000	0.000
Capital Outlay	3.983	3.992	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	9.508	8.330	8.210
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	**49.915**	**45.663**	**49.316**
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	1.992	1.996	2.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.992**	**1.996**	**2.000**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$35,300,376	$36,506,392	$37,086,880
Bonded Indebtedness	3,635,000	3,490,000	3,335,000





USD# 423
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)	5.0	299,054	59,811	4.0	245,672	61,418	3.5	214,056	61,159
Teachers (Full Time)	41.6	1,566,423	37,654	32.8	1,264,325	38,546	32.7	1,294,710	39,594
Other Certified (Licensed) Personnel	4.0	172,814	43,204	3.5	152,743	43,641	3.5	154,074	44,021
Classified Personnel	28.1	508,392	18,092	25.5	476,018	18,667	24.0	477,100	19,879
Substitutes/Temporary Help	XXXXXXX	24,833	XXXXXXXXXX	XXXXXXX	41,846	XXXXXXXXXX	XXXXXXX	42,000	XXXXXXXXXX

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