

Budget at a Glance

480 - Liberal

2023-2024



Kansas leads the world in the success of each student.

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Summary of Total Expenditures by Function (All Funds)

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$36,022,924	49%	\$36,303,813	47%	1%	\$37,744,653	42%	4%
Student Support Services	\$2,322,696	3%	\$3,140,038	4%	35%	\$2,800,289	3%	-11%
Instructional Support Services	\$1,402,606	2%	\$1,608,287	2%	15%	\$1,953,661	2%	21%
Administration & Support	\$7,142,992	10%	\$6,962,754	9%	-3%	\$8,516,903	10%	22%
Operations & Maintenance	\$8,508,622	12%	\$7,626,784	10%	-10%	\$9,611,987	11%	26%
Transportation	\$1,989,095	3%	\$2,758,108	4%	39%	\$2,666,190	3%	-3%
Food Services	\$3,886,559	5%	\$3,469,876	4%	-11%	\$3,680,088	4%	6%
Capital Improvements	\$1,035,379	1%	\$3,980,313	5%	284%	\$9,350,000	10%	135%
Debt Services	\$10,246,361	14%	\$11,441,852	15%	12%	\$11,551,414	13%	1%
Other Costs	\$307,713	0%	\$445,761	1%	45%	\$1,177,680	1%	164%
Total Expenditures ¹	72,864,947	100%	\$77,737,586	100%	7%	\$89,052,865	100%	15%
Amount per Pupil	\$16,244		\$17,233		6%	\$19,742		15%
Current Expenditures ²	\$61,412,972	100%	\$63,637,798	100%	4%	\$69,141,451	100%	9%
Amount per Pupil	\$13,691		\$14,108		3%	\$15,328		9%

Percent of Expenditures for Instruction³

Total Expenditures	\$36,022,924	49%	\$36,303,813	47%	-2%	\$37,734,653	42%	-5%
Current Expenditures	\$36,022,924	59%	\$36,303,813	57%	-2%	\$37,734,653	55%	-2%

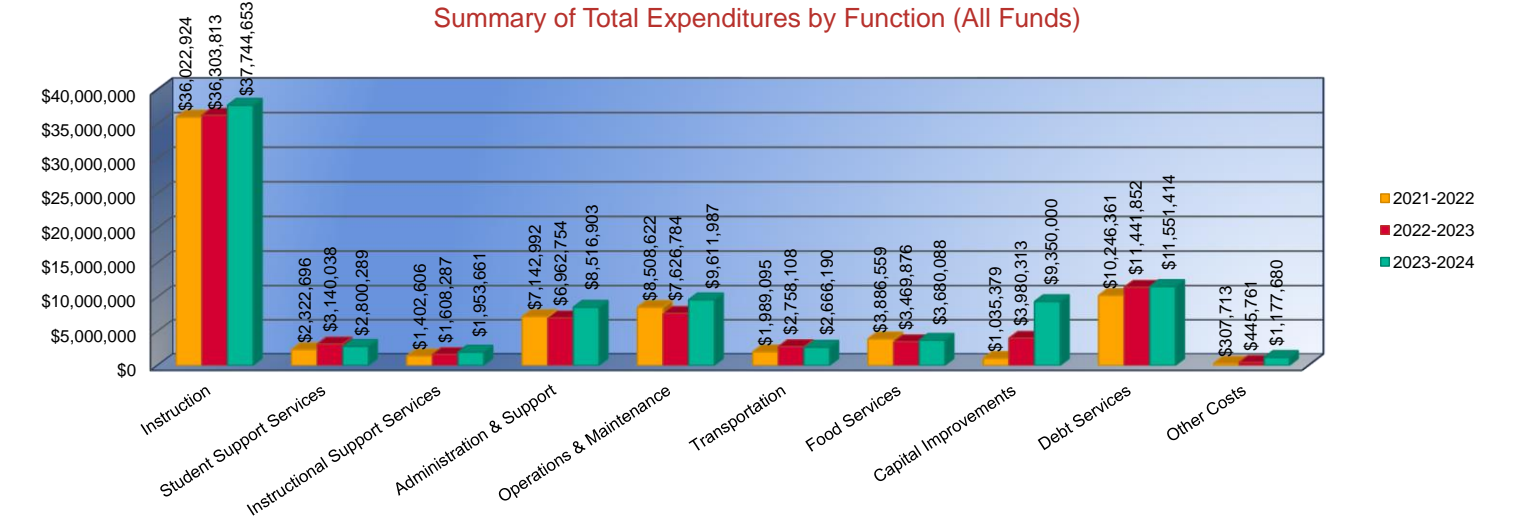
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School 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)

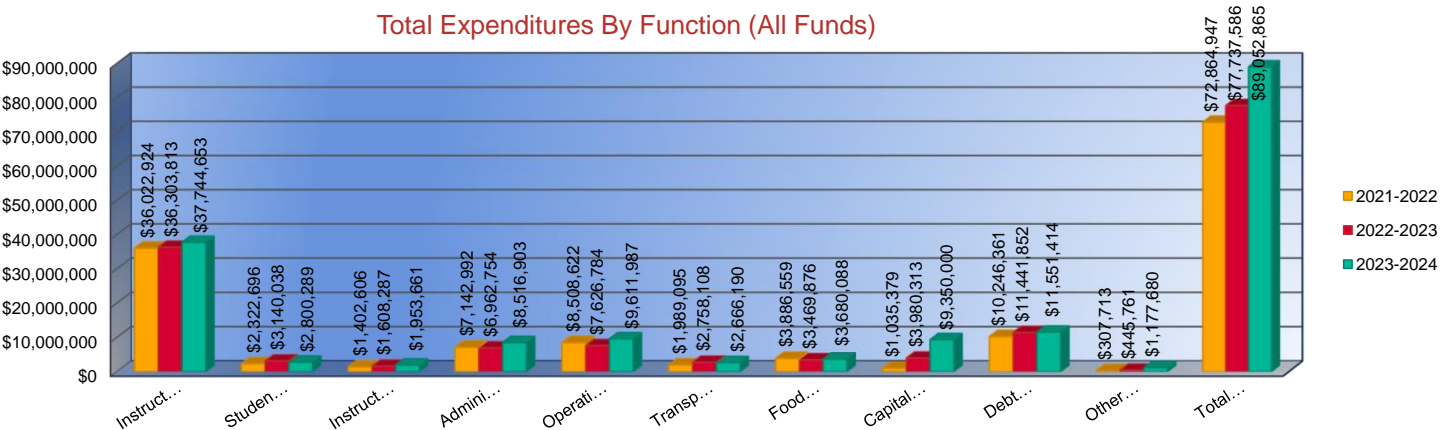


Total Expenditures By Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$36,022,924	\$36,303,813	\$37,744,653
Student Support	\$2,322,696	\$3,140,038	\$2,800,289
Instructional Support	\$1,402,606	\$1,608,287	\$1,953,661
Administration & Support	\$7,142,992	\$6,962,754	\$8,516,903
Operations & Maintenance	\$8,508,622	\$7,626,784	\$9,611,987
Transportation	\$1,989,095	\$2,758,108	\$2,666,190
Food Services	\$3,886,559	\$3,469,876	\$3,680,088
Capital Improvements	\$1,035,379	\$3,980,313	\$9,350,000
Debt Services	\$10,246,361	\$11,441,852	\$11,551,414
Other Costs	\$307,713	\$445,761	\$1,177,680
Total Expenditures ¹	\$72,864,947	\$77,737,586	\$89,052,865

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 (K-12), (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 By Function (All Funds)

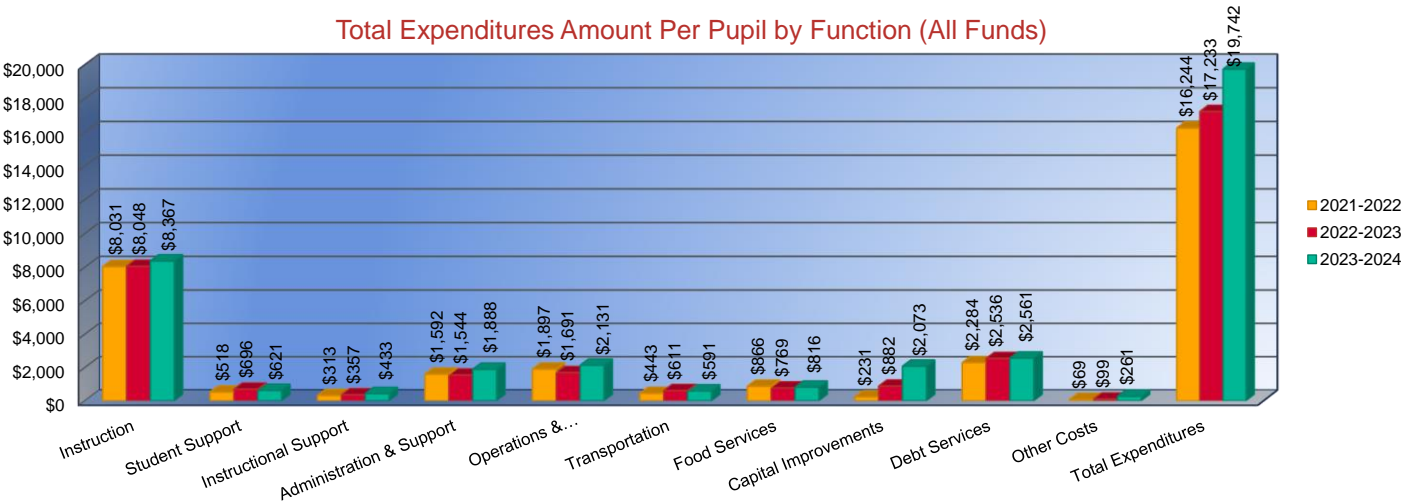


Total Expenditures Amount Per Pupil by Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$8,031	\$8,048	\$8,367
Student Support	\$518	\$696	\$621
Instructional Support	\$313	\$357	\$433
Administration & Support	\$1,592	\$1,544	\$1,888
Operations & Maintenance	\$1,897	\$1,691	\$2,131
Transportation	\$443	\$611	\$591
Food Services	\$866	\$769	\$816
Capital Improvements	\$231	\$882	\$2,073
Debt Services	\$2,284	\$2,536	\$2,561
Other Costs	\$69	\$99	\$261
Total Expenditures ¹	\$16,244	\$17,233	\$19,742
Enrollment (FTE) ²	4,485.7	4,510.9	

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 (K-12), (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.

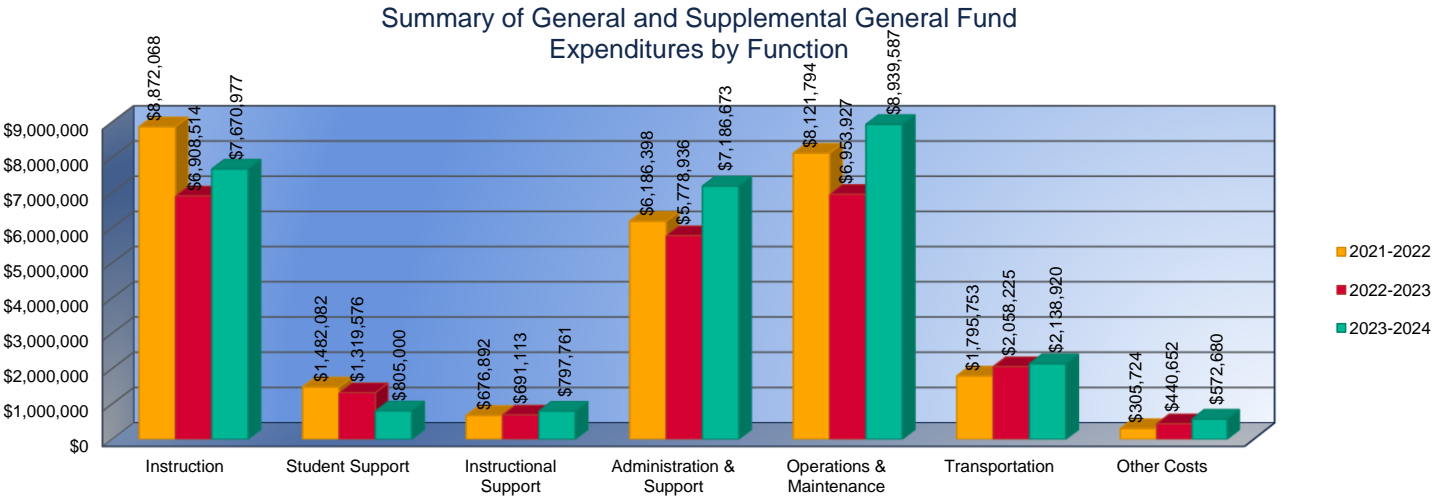
Total Expenditures Amount Per Pupil by Function (All Funds)



Summary of General and Supplemental General Fund Expenditures by Function*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$8,872,068	32%	\$6,908,514	29%	-22%	\$7,670,977	27%	11%
Student Support	\$1,482,082	5%	\$1,319,576	5%	-11%	\$805,000	3%	-39%
Instructional Support	\$676,892	2%	\$691,113	3%	2%	\$797,761	3%	15%
Administration & Support	\$6,186,398	23%	\$5,778,936	24%	-7%	\$7,186,673	26%	24%
Operations & Maintenance	\$8,121,794	30%	\$6,953,927	29%	-14%	\$8,939,587	32%	29%
Transportation	\$1,795,753	7%	\$2,058,225	9%	15%	\$2,138,920	8%	4%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$305,724	0%	\$440,652	0%	44%	\$572,680	2%	30%
Total Expenditures	\$27,440,711	100%	\$24,150,943	100%	-12%	\$28,111,598	100%	16%
Amount per Pupil	\$6,117		\$5,354		-12%	\$6,232		16%

*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.



Instruction Expenditures (1000)

	2021-2022 Actual
General	\$8,564,721
Federal Funds	\$5,140,672
Supplemental General	\$307,347
Preschool-Aged At-Risk	\$330,322
At Risk (K-12)	\$9,560,246
Bilingual Education	\$2,293,664
Virtual Education	\$0
Capital Outlay	\$0
Driver Education	\$96,240
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$4,477,448
Cost of Living	\$0
Career and Postsecondary Ed.	\$949,288
Gifts & Grants ¹	\$188,198
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$3,344,236
Contingency Reserve	\$0
Text Book & Student Material	\$236,674
Activity Fund	\$533,868
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$36,022,924
Enrollment (FTE) ³	4,485.7
Amount per Pupil ²	\$8,031
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$36,022,924

	2022-2023 Actual	% Change
	\$6,516,910	-24%
	\$6,294,313	22%
	\$391,604	27%
	\$347,829	5%
	\$10,941,141	14%
	\$2,139,882	-7%
	\$0	0%
	\$0	0%
	\$89,171	-7%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$4,003,502	-11%
	\$0	0%
	\$903,641	-5%
	\$188,825	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$3,776,268	13%
	\$0	0%
	\$93,692	-60%
	\$617,035	16%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$36,303,813	1%
	4,510.9	1%
	\$8,048	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$36,303,813	1%

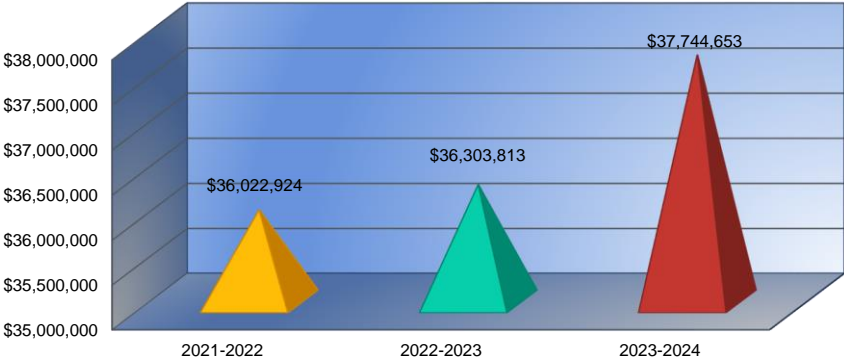
	2023-2024 Budget	% Change
	\$7,264,577	11%
	\$6,011,703	-4%
	\$406,400	4%
	\$361,335	4%
	\$11,523,208	5%
	\$2,201,446	3%
	\$0	0%
	\$10,000	0%
	\$121,615	36%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$4,157,000	4%
	\$0	0%
	\$990,831	10%
	\$505,000	167%
	\$0	0%
	\$0	0%
	\$0	0%
	\$4,191,538	11%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$37,744,653	4%
	4,510.9	0%
	\$8,367	4%
	\$0	0%
	\$0	0%
	\$0	0%
	\$37,744,653	4%

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 (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 2023-2024

Fund	2023-2024 Amount Budgeted	July 1, 2023 Cash Balance	Estimated Sources of Revenue - 2023-2024					Estimated July 1, 2024 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$38,405,242	\$0	\$38,405,242	\$0			\$0	\$0
Supplemental General	\$12,291,430	\$230,013	\$9,031,743			\$0	\$3,029,674	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$564,674	\$0		\$0	\$0	\$564,674	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$12,703,058	\$0		\$0	\$0	\$12,703,058	\$0	\$0
Bilingual Education	\$2,201,446	\$0		\$0	\$0	\$2,201,446	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$8,360,000	\$15,220,203	\$1,276,799	\$0	\$300,000	\$2,000,000	\$1,550,686	\$11,987,688
Driver Training	\$121,615	\$103,430	\$16,875	\$0	\$0	\$50,000	\$25,000	\$73,690
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$3,528,188	\$1,643,563	\$18,400	\$2,701,000	\$10	\$0	\$395,050	\$1,229,835
Professional Development	\$200,000	\$700,000	\$0	\$0	\$0	\$200,000	\$0	\$700,000
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$4,670,270	\$2,669,287	\$0	\$1,300,000	\$0	\$3,638,919	\$30,000	\$2,967,936
Career and Postsecondary Education	\$990,831	\$0	\$0	\$0	\$0	\$990,831	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$505,000	\$581,955	\$0	\$0			\$250,000	\$326,955
Textbook & Student Materials Revolving		\$1,780,461						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$6,031,538	\$0	\$6,031,538					
Contingency Reserve		\$1,800,000						
Activity Funds		\$168,963						
Bond and Interest #1	\$11,551,414	\$12,176,650	\$9,818,701	\$0	\$0		\$3,132,602	\$13,576,539
Bond and Interest #2	\$0	\$0	\$0	\$0	\$0		\$0	\$0
No Fund Warrant	\$0	\$0					\$0	\$0
Special Assessment	\$0	\$0					\$0	\$0
Temporary Note	\$0	\$0			\$0		\$0	\$0
Coop Special Education	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Federal Funds	\$9,513,233	\$0		\$9,513,233				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$111,637,939	\$37,074,525	\$64,599,298	\$13,514,233	\$300,010	\$22,348,928	\$8,413,012	\$30,862,643
Less Transfers	\$22,348,928							
TOTAL Budget Expenditures	\$89,289,011							

Sources of Revenue

	2021-2022	2022-2023	2023-2024
State Revenues	56,471,408	60,457,408	64,599,298
Federal Revenues	10,404,944	14,536,528	13,514,233
Local Revenues ¹	10,584,571	11,336,460	8,713,022
Total Revenues	77,460,923	86,330,396	86,826,553
Revenues Per Pupil	17,268	19,138	19,248

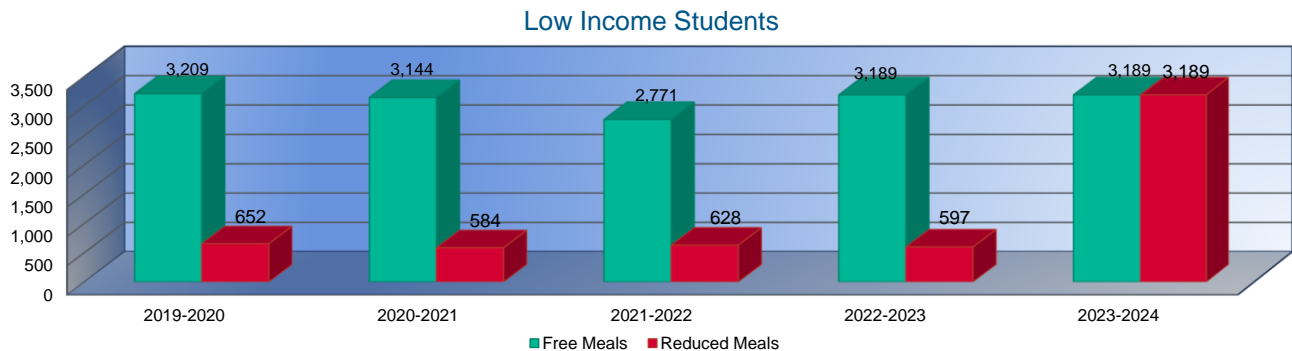
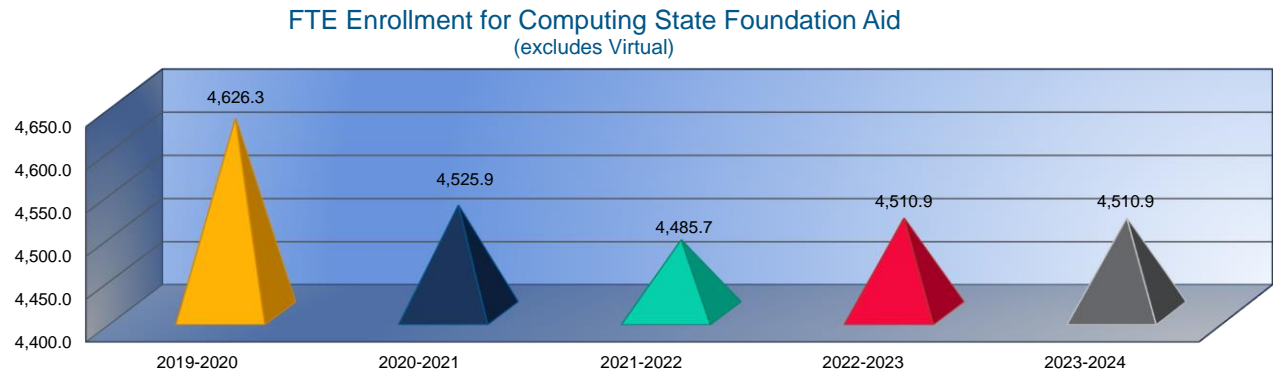
1. Excludes "Transfers" to avoid duplication of revenue.

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

	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	4,626.3	4,525.9	-2%	4,485.7	-1%	4,510.9	1%	4,510.9	0%
Free Meal Student Headcount	3,209	3,144	-2%	2,771	-12%	3,189	15%	3,189	0%
Reduced Meal Student Headcount	652	584	-10%	628	8%	597	-5%	3,189	434%

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.

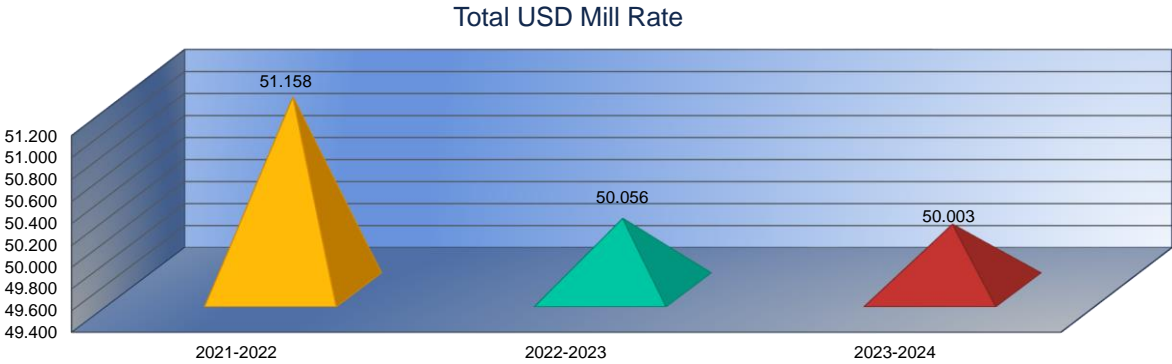


Mill Rates by Fund

	2021-2022 Actual
General	20.000
Supplemental General	17.808
Adult Education	0.000
Capital Outlay	4.843
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	8.507
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	51.158
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

	2022-2023 Actual
	20.000
	13.545
	0.000
	8.000
	0.000
	0.000
	0.000
	0.000
	0.000
	8.511
	0.000
	0.000
	0.000
	0.000
	0.000
TOTAL USD	50.056
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
TOTAL OTHER	0.000

	2023-2024 Budget
	20.000
	16.525
	0.000
	8.000
	0.000
	0.000
	0.000
	0.000
	0.000
	5.478
	0.000
	0.000
	0.000
	0.000
	0.000
TOTAL USD	50.003
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
TOTAL OTHER	0.000



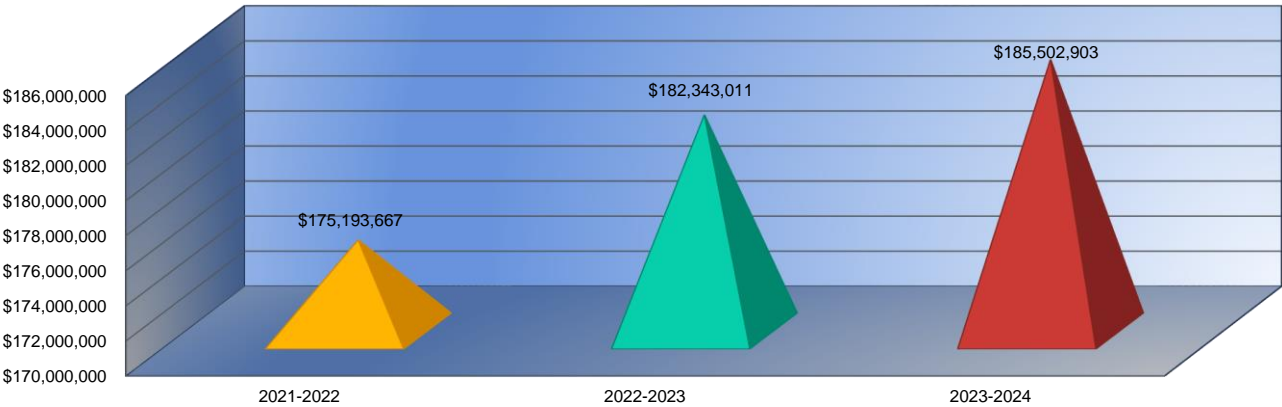
Other Information

	2021-2022 Actual
Assessed Valuation	\$175,193,667
Total USD Debt	\$127,992,436

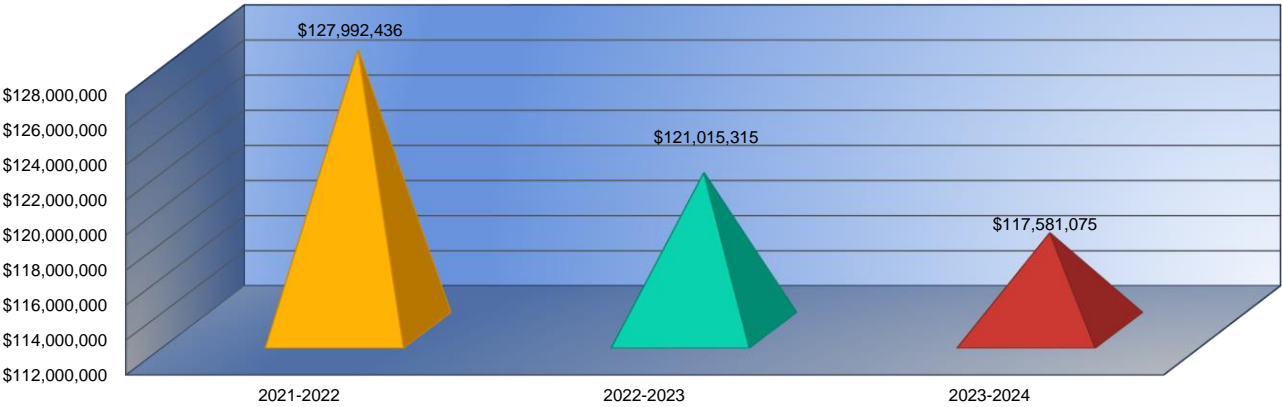
	2022-2023 Actual
Assessed Valuation	\$182,343,011
Total USD Debt	\$121,015,315

	2023-2024 Budget
Assessed Valuation	\$185,502,903
Total USD Debt	\$117,581,075

Assessed Valuation



Total USD Debt



Salaries

	2021-22 Actual			2022-23 Actual			2023-24 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	27.0	\$2,741,307	\$101,530	30.0	\$2,917,419	\$97,247	30.0	\$3,096,994	\$103,233
Teachers (Full Time)	357.0	\$20,154,321	\$56,455	357.0	\$21,978,163	\$61,563	357.0	\$22,826,520	\$63,940
Other Licensed Personnel	50.0	\$3,521,241	\$70,425	50.0	\$3,627,016	\$72,540	50.0	\$3,767,019	\$75,340
Classified Personnel	310.0	\$9,122,118	\$29,426	360.0	\$10,590,221	\$29,417	360.0	\$11,013,830	\$30,594
Substitutes/Temporary Help	~~~~~	\$403,985	~~~~~	~~~~~	\$419,660	~~~~~	~~~~~	\$425,000	~~~~~

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)****.		

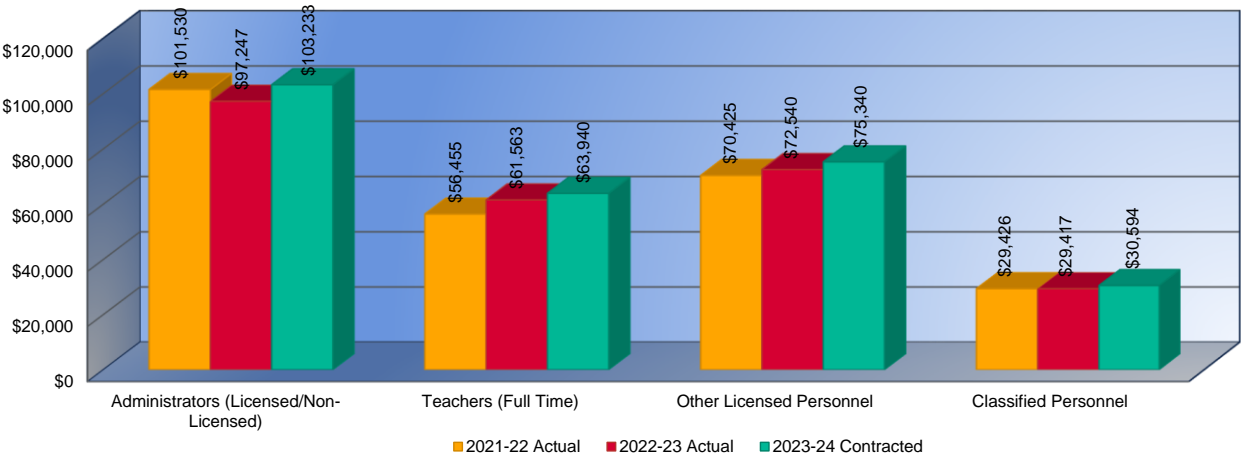
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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