Budget at a Glance

2003 - 2004

Liberal USD 480

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USD# 480

Summary of Total Expenditures By Function
(All Funds)

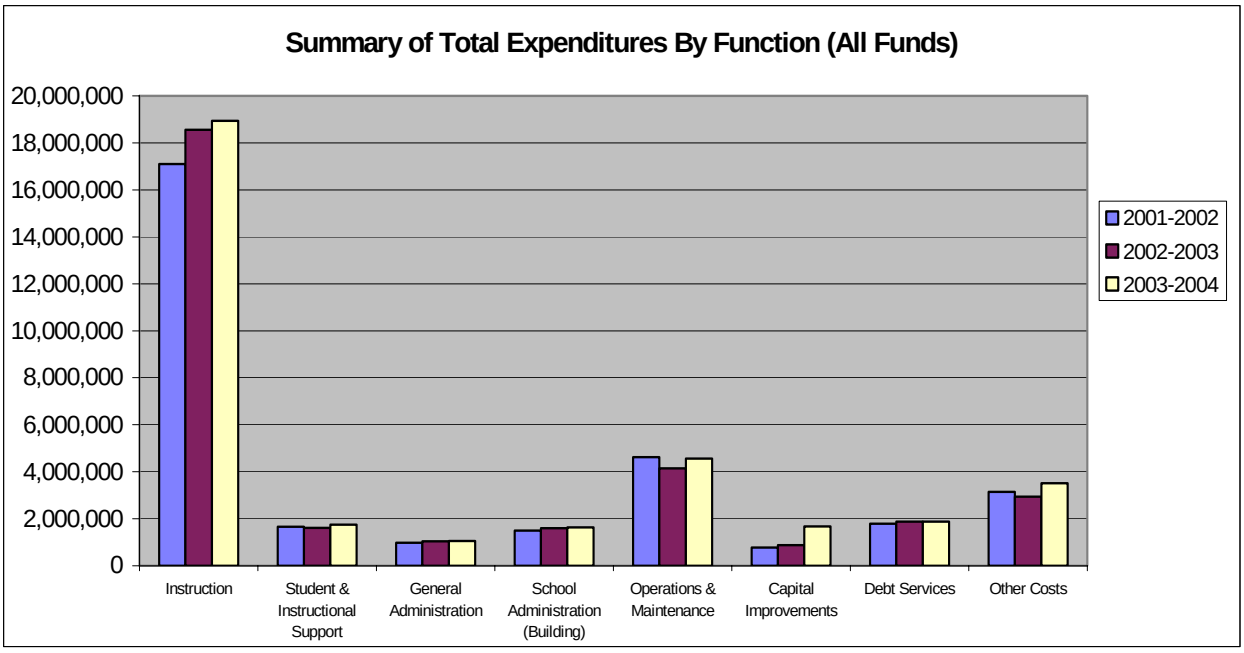
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	17,102,184	54%	18,554,797	57%	8%	18,930,576	54%	2%
Student & Instructional Support	1,659,090	5%	1,614,579	5%	-3%	1,751,220	5%	8%
General Administration	978,791	3%	1,034,906	3%	6%	1,054,665	3%	2%
School Administration (Building)	1,500,469	5%	1,598,300	5%	7%	1,635,105	5%	2%
Operations & Maintenance	4,629,129	15%	4,145,489	13%	-10%	4,555,289	13%	10%
Capital Improvements	773,943	2%	870,130	3%	12%	1,671,442	5%	92%
Debt Services	1,790,122	6%	1,874,383	6%	5%	1,879,853	5%	0%
Other Costs	3,141,053	10%	2,934,628	9%	-7%	3,512,864	10%	20%
Total Expenditures	31,574,781	100%	32,627,212	100%	3%	34,991,014	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.

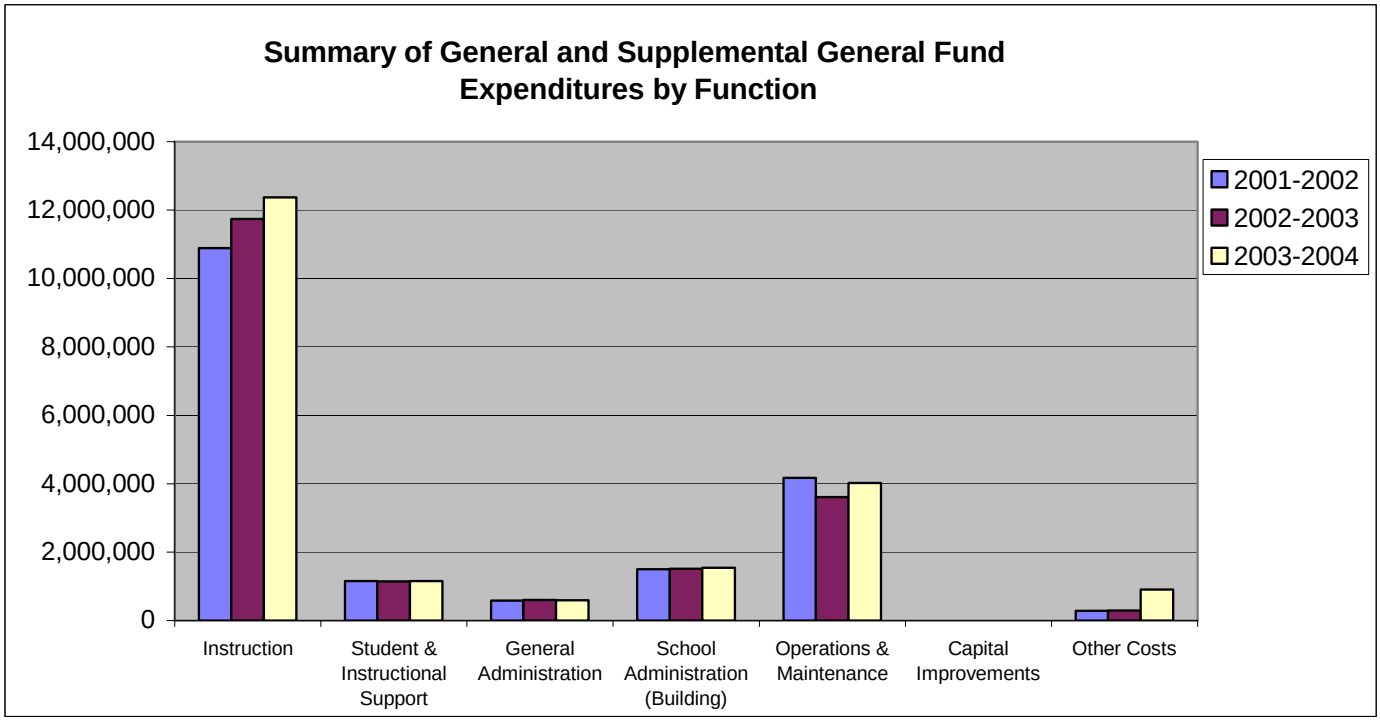
Further definition of what goes into each category:

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



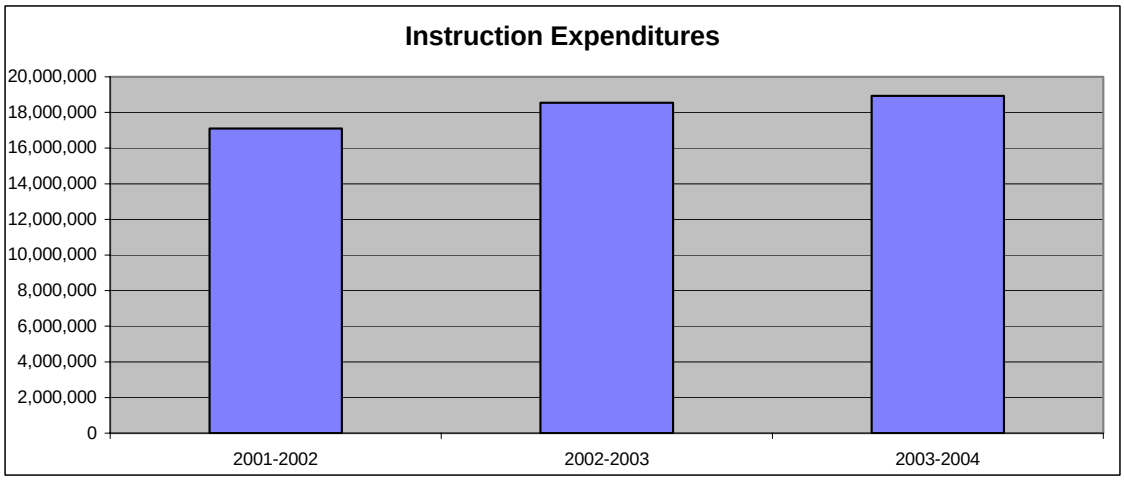
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	10,894,085	59%	11,745,262	62%	8%	12,369,388	60%	5%
Student & Instructional Support	1,152,438	6%	1,148,656	6%	0%	1,158,475	6%	1%
General Administration	588,650	3%	602,602	3%	2%	590,155	3%	-2%
School Administration (Building)	1,498,142	8%	1,520,548	8%	1%	1,543,965	7%	2%
Operations & Maintenance	4,167,428	22%	3,610,220	19%	-13%	4,025,421	20%	12%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	283,671	2%	293,302	2%	3%	905,977	4%	209%
Total Expenditures	18,584,414	100%	18,920,590	100%	2%	20,593,381	100%	9%
Amount per Pupil	$4,460		$4,493		1%	$4,890		9%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	10,894,085		11,202,923	3%		12,169,388	9%
Federal Funds	2,288,204		2,770,717	21%		2,459,828	-11%
Supplemental General	0		542,339	0%		200,000	-63%
Bilingual Education	558,237		546,189	-2%		568,080	4%
Capital Outlay	214,620		158,839	-26%		250,000	57%
Driver Education	50,238		30,984	-38%		35,330	14%
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	52,073		54,207	4%		90,000	66%
Special Education	1,522,190		1,541,443	1%		1,594,770	3%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	207,432		232,166	12%		231,780	0%
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%			
Contingency Reserve	0		0	0%			
Text Book & Student Material	108,463		213,872	97%			
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	15,895,542		17,293,679	9%		17,599,176	2%
Enrollment (FTE)*	4,167.3		4,211.3	1%		4,211.3	0%
Amount per Pupil	3,814		4,106	8%		4,179	2%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	1,206,642		1,261,118	5%		1,331,400	6%
Special Education Coop	0		0	0%		0	0%
TOTAL	17,102,184		18,554,797	8%		18,930,576	2%



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.

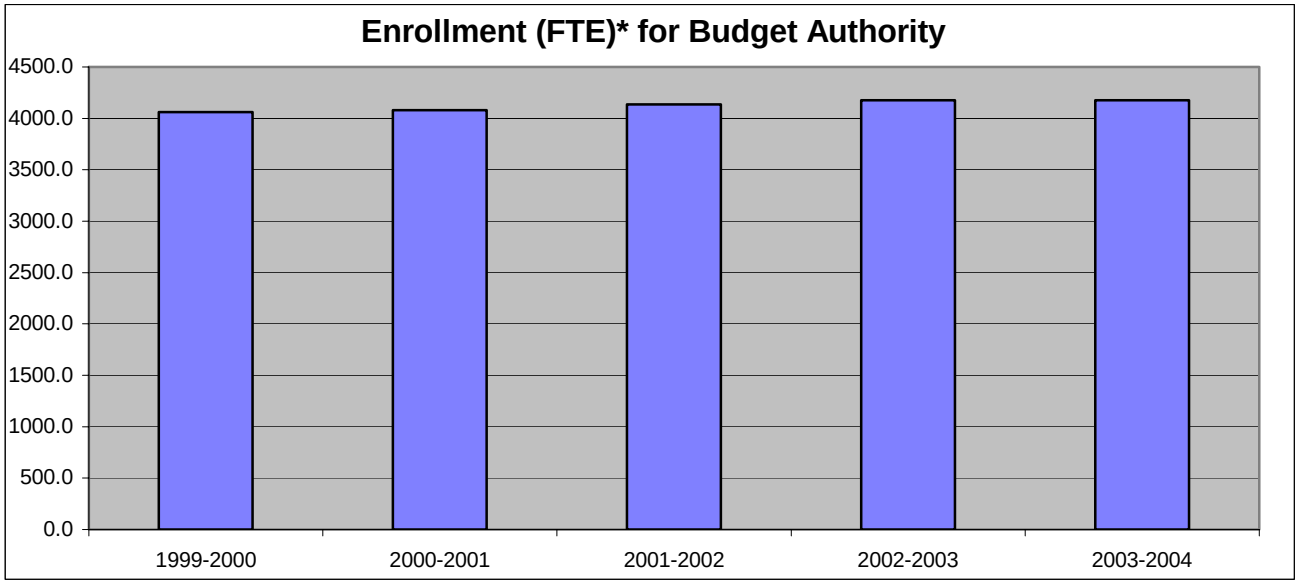
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

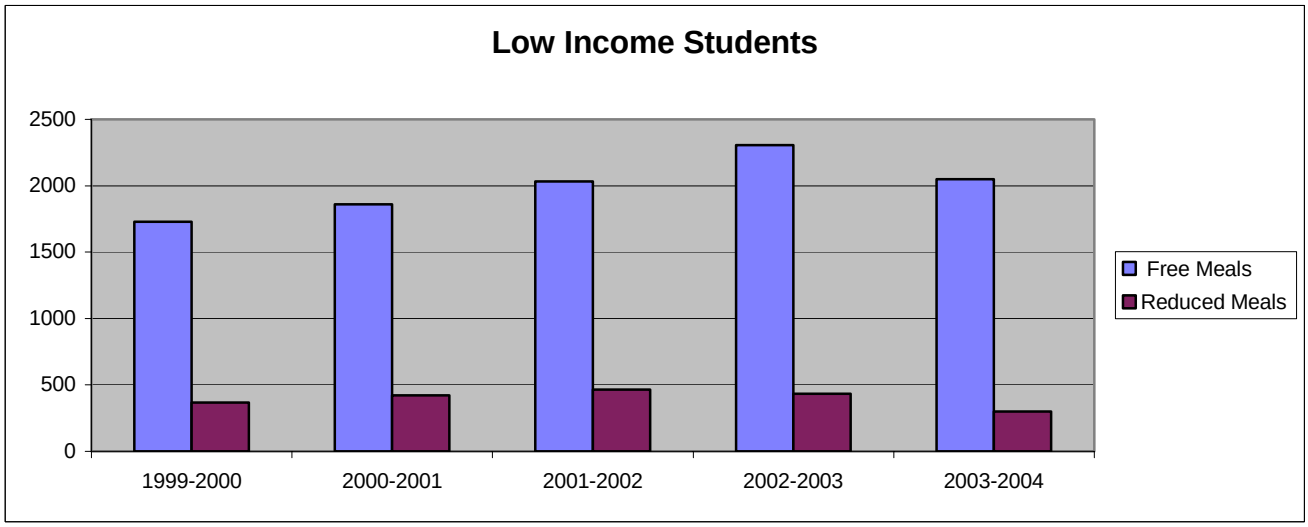
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	20,285,772	0	17,458,614	0		0	2,827,158
Supplemental General	3,900,000	207,623	1,759,680				1,932,697
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	618,080			0	0	618,080	0
Capital Outlay	2,150,000	1,644,295		0	0	300,000	697,400
Driver Training	44,330	37,844	6,000		0	30,000	12,000
Extraordinary School Program	0	0			0	0	0
Food Service	2,111,420	152,884	26,550	1,167,780	0	250,000	601,939
Professional Development	70,395	32,979	0	0	0	55,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	90,000	0		0	0	90,000	0
Special Education	2,002,187	141,431	0	100,000	0	1,735,756	25,000
Vocational Education	231,780			0	0	231,780	0
Area Vocational School	2,590,442	597,017	1,300,150	0	2,500	281,775	409,000
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	0	0					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	1,879,853	1,238,637	639,065		0		1,707,847
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	2,723,069	100,880	xxxxxxxxxxx	2,622,189	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	38,697,328	4,153,590	21,190,059	3,889,969	2,500	3,592,391	8,213,041
Less Transfers	3,592,391						
TOTAL Budget Expenditures	$35,104,937						

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)*	4,060.4	4,079.9	0%	4,135.8	1%	4,176.3	1%	4,176.3	0%
Number of Students - Free Meals	1,729	1,860	8%	2,033	9%	2,307	13%	2,050	-11%
Number of Students - Reduced Meals	367	421	15%	465	10%	434	-7%	300	-31%

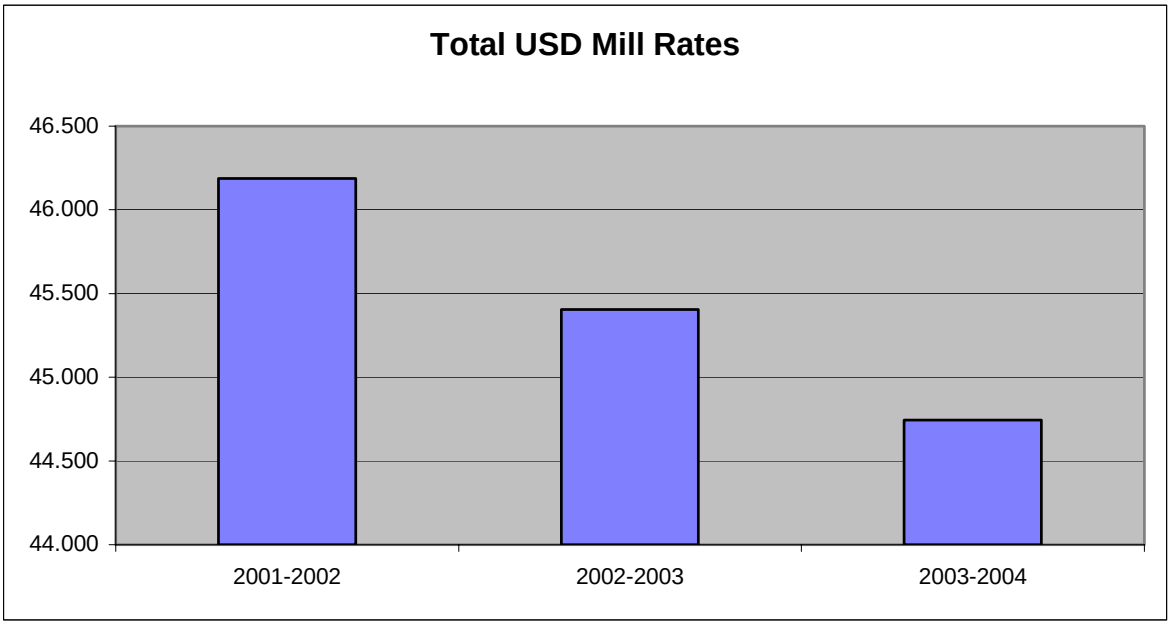




*FTE for state aid and budget authority purposes for general fund.

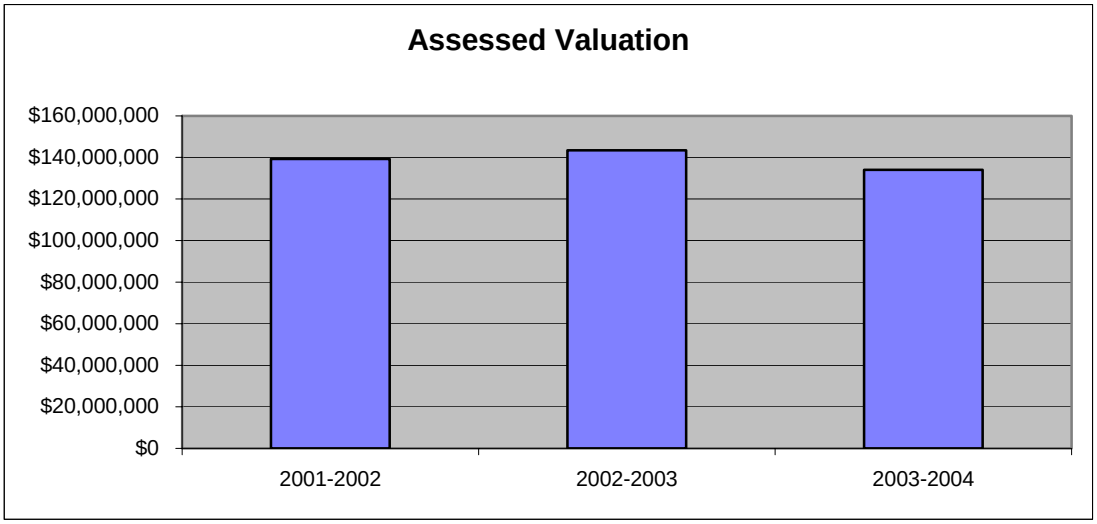
Miscellaneous Information
Mill Rates by Fund

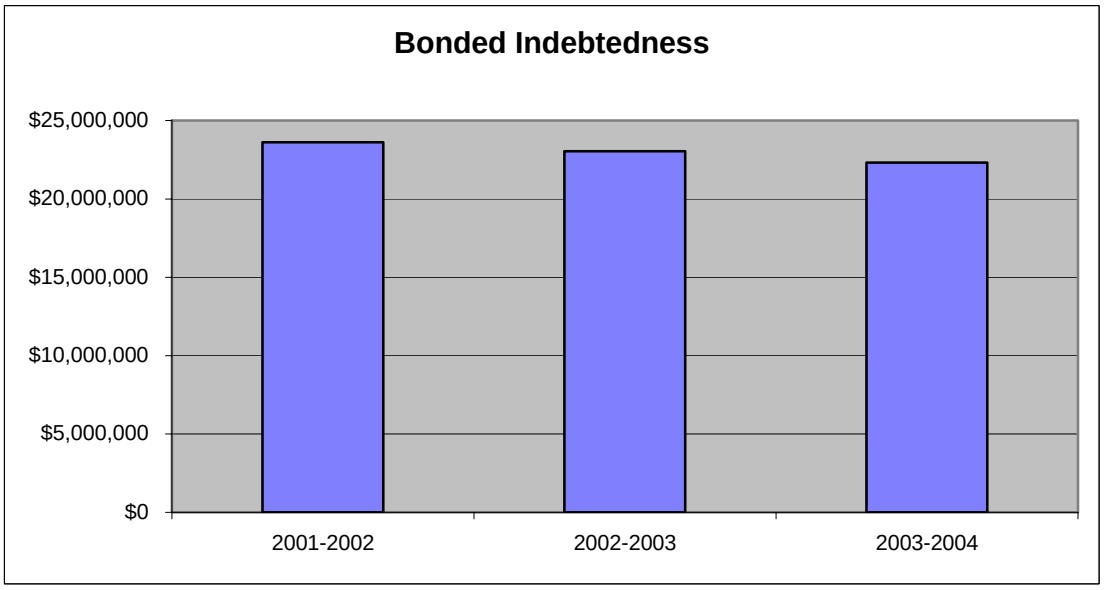
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	11.756	11.552	11.044
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	10.431	9.852	9.700
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	**46.187**	**45.404**	**44.744**
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	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$139,250,311	$143,424,258	$133,957,565
Bonded Indebtedness	$23,616,000	$23,035,000	$22,325,000





USD# 480
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	25.0	1,599,194	63,968	25.0	1,696,994	67,880
Teachers (Full Time)	281.5	11,791,631	41,889	281.5	12,695,028	45,098
Other Certified (Licensed) Personnel	25.0	1,148,649	45,946	25.0	1,195,012	47,800
Classified Personnel	274.0	4,267,841	15,576	274.0	4,442,544	16,214
Substitutes/Temporary Help	XXXXX	205,608	XXXXXXXXXXX	XXXXX	210,000	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