Budget at a Glance

2004 - 2005

Liberal

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Summary of Total Expenditures By Function
(All Funds)

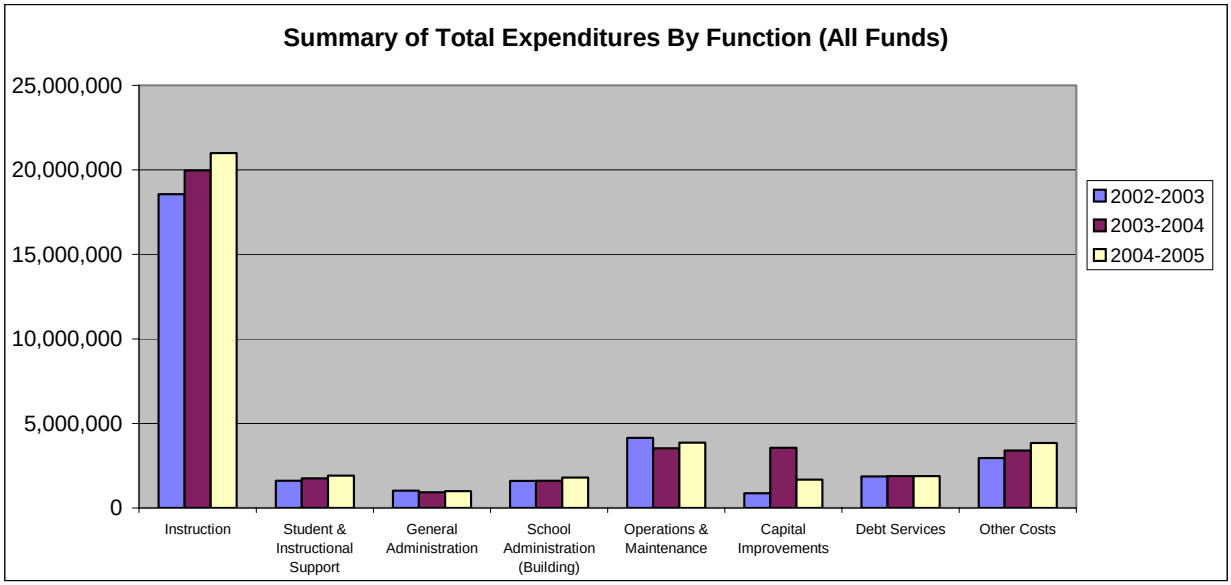
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	18,554,527	57%	19,963,322	54%	8%	20,993,651	57%	5%
Student & Instructional Support	1,614,579	5%	1,758,456	5%	9%	1,909,926	5%	9%
General Administration	1,034,906	3%	932,636	3%	-10%	992,336	3%	6%
School Administration (Building)	1,598,300	5%	1,614,940	4%	1%	1,800,144	5%	11%
Operations & Maintenance	4,145,489	13%	3,532,399	10%	-15%	3,859,214	10%	9%
Capital Improvements	870,130	3%	3,555,953	10%	309%	1,684,328	5%	-53%
Debt Services	1,874,383	6%	1,879,625	5%	0%	1,885,468	5%	0%
Other Costs	2,951,676	9%	3,406,914	9%	15%	3,842,874	10%	13%
Total Expenditures	32,643,990	100%	36,644,245	100%	12%	36,967,941	100%	1%
Amount per Pupil	$7,752		$8,647		12%	$8,723		1%

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.

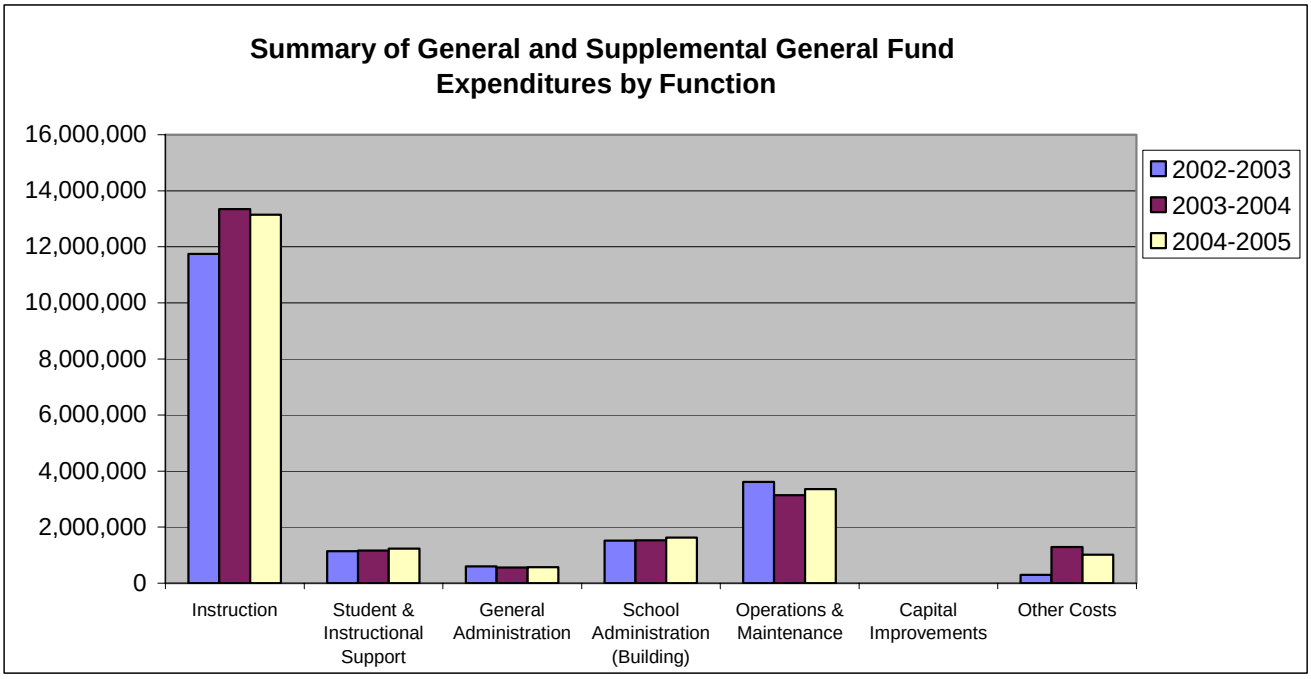
Further definition of what goes into each category:

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



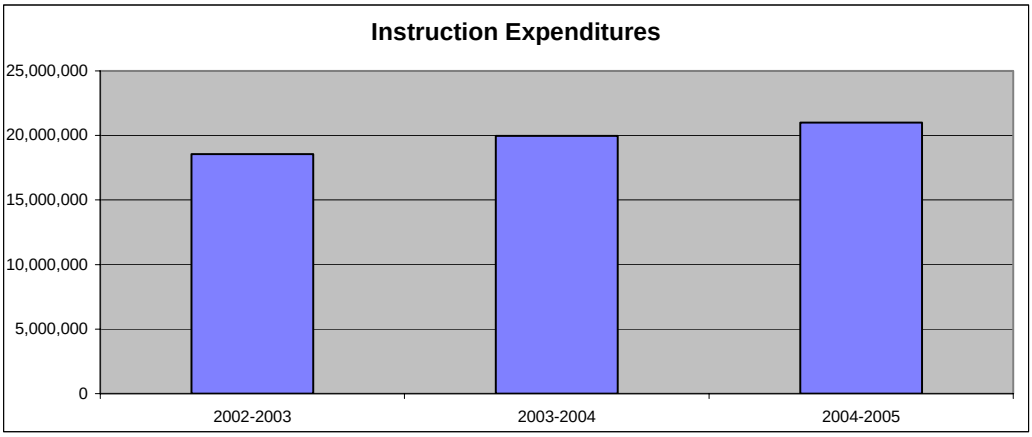
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	11,745,262	62%	13,342,816	63%	14%	13,151,207	63%	-1%
Student & Instructional Support	1,148,656	6%	1,160,258	6%	1%	1,229,905	6%	6%
General Administration	602,602	3%	565,484	3%	-6%	567,780	3%	0%
School Administration (Building)	1,520,548	8%	1,530,730	7%	1%	1,625,840	8%	6%
Operations & Maintenance	3,610,220	19%	3,137,155	15%	-13%	3,353,205	16%	7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	293,302	2%	1,292,092	6%	341%	1,020,600	5%	-21%
Total Expenditures	18,920,590	100%	21,028,535	100%	11%	20,948,537	100%	0%
Amount per Pupil	$4,493		$4,962		10%	$4,943		0%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	11,202,923		12,268,174	10%		12,875,568	5%
Federal Funds	2,770,447		2,341,297	-15%		2,411,255	3%
Supplemental General	542,339		1,074,642	98%		275,639	-74%
Bilingual Education	546,189		476,234	-13%		493,634	4%
Capital Outlay	158,839		3,755	-98%		250,000	6558%
Driver Education	30,984		25,130	-19%		72,565	189%
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	54,207		52,566	-3%		119,345	127%
Special Education	1,541,443		2,054,942	33%		2,267,650	10%
Technology Education	0						
Transportation	0						
Vocational Education	232,166		193,150	-17%		169,199	-12%
Gifts/Grants	0		84,120	0%		0	-100%
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						819,166	
Contingency Reserve	0		0	0%			
Text Book & Student Material	213,872		184,790	-14%			
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	17,293,409		18,758,800	8%		19,754,021	5%
Enrollment (FTE)*	4,211.3		4,237.9	1%		4,237.9	0%
Amount per Pupil	4,106		4,426	8%		4,661	5%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	1,261,118		1,204,522	-4%		1,239,630	3%
Special Education Coop	0		0	0%		0	0%
TOTAL	18,554,527		19,963,322	8%		20,993,651	5%



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.

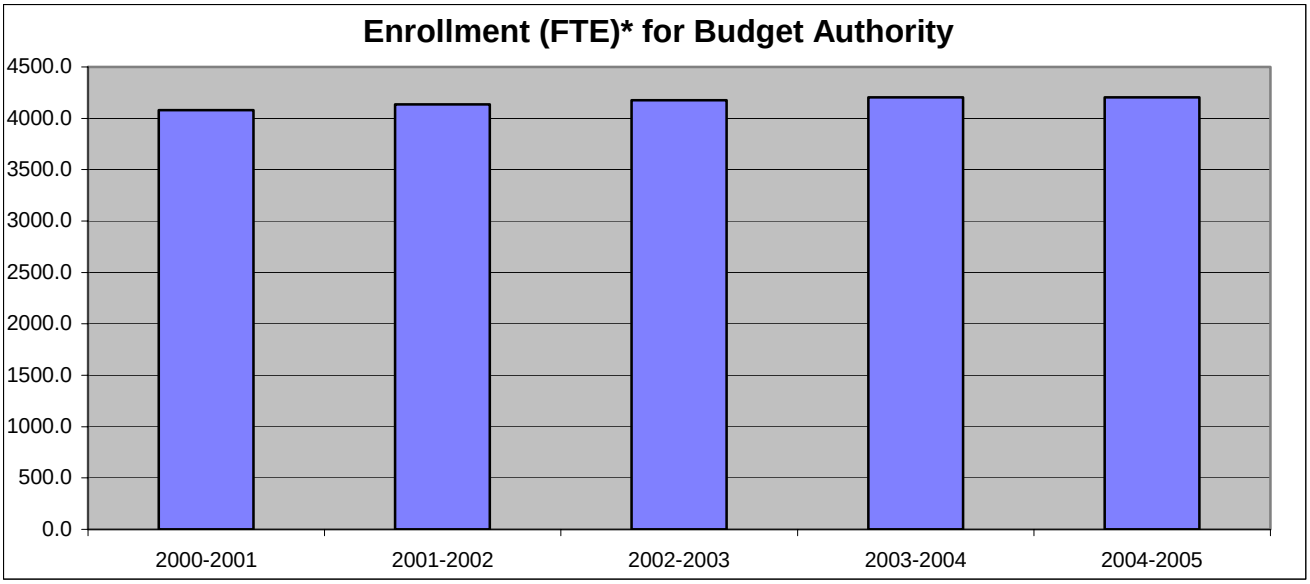
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

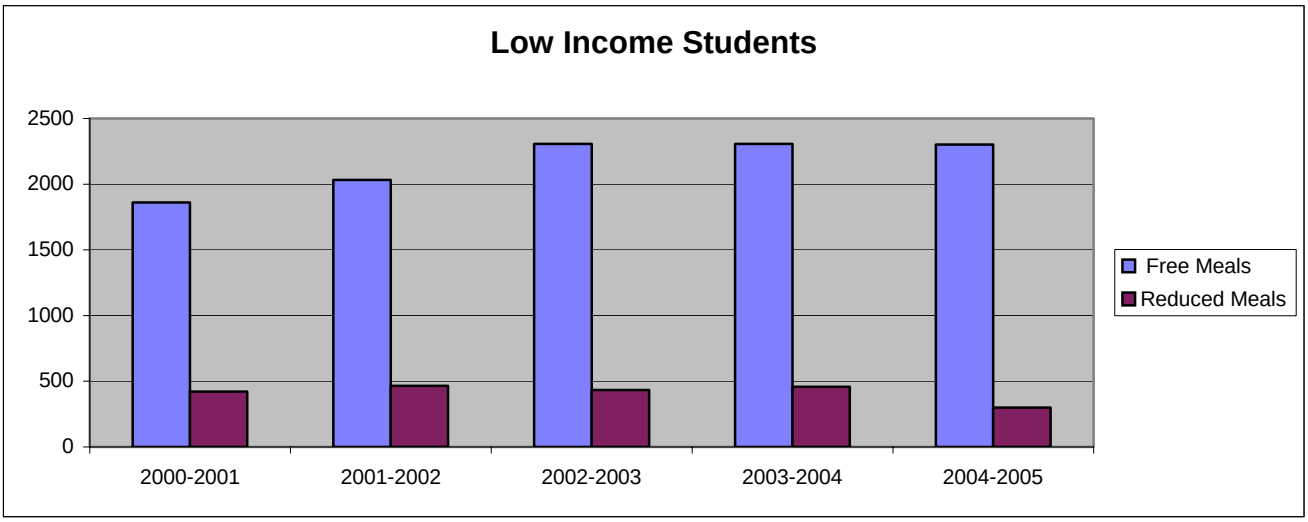
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	20,352,602	0	17,651,880	0		0	2,700,722
Supplemental General	4,150,000	354,111	2,105,295				1,690,594
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	568,634			0	0	568,634	0
Capital Outlay	2,075,000	1,312,091		0	15,000	600,000	425,146
Driver Training	74,565	48,446	6,720		0	15,000	10,000
Extraordinary School Program	0	0			0	0	0
Food Service	2,106,975	256,158	24,165	1,140,658	0	100,000	608,100
Professional Development	71,895	57,274	0	0	0	25,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	125,000	0		0	0	125,000	0
Special Education	2,578,485	410,358	0	888,285	0	1,673,000	0
Vocational Education	169,199			0	0	169,199	0
Area Vocational School	2,600,600	717,457	1,500,000	0	1,800	278,232	406,000
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	0	42,167					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	1,177,308	0	1,177,308				
Bond and Interest #1	1,885,468	2,163,493	735,235		0		1,455,720
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	2,586,275	45,775	xxxxxxxxxxx	2,647,623	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	40,522,006	5,407,330	23,200,603	4,676,566	16,800	3,554,065	7,296,282
Less Transfers	3,554,065						
TOTAL Budget Expenditures	$36,967,941						

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)*	4,079.9	4,135.8	1%	4,176.3	1%	4,203.4	1%	4,203.4	0%
Number of Students - Free Meals	1,860	2,033	9%	2,307	13%	2,307	0%	2,300	0%
Number of Students - Reduced Meals	421	465	10%	434	-7%	459	6%	300	-35%

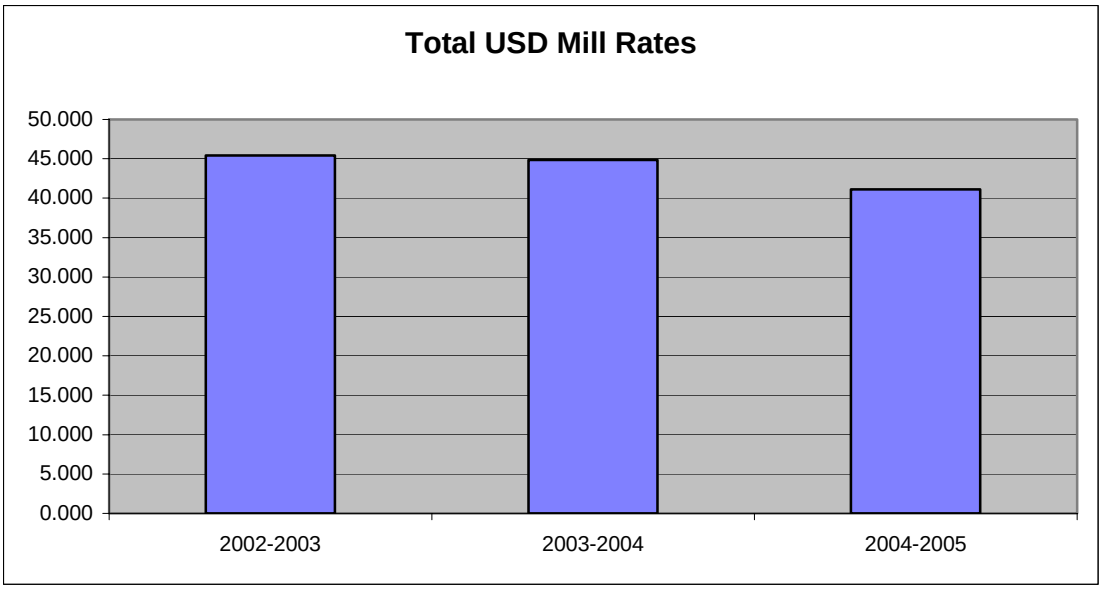




*FTE for state aid and budget authority purposes for general fund.

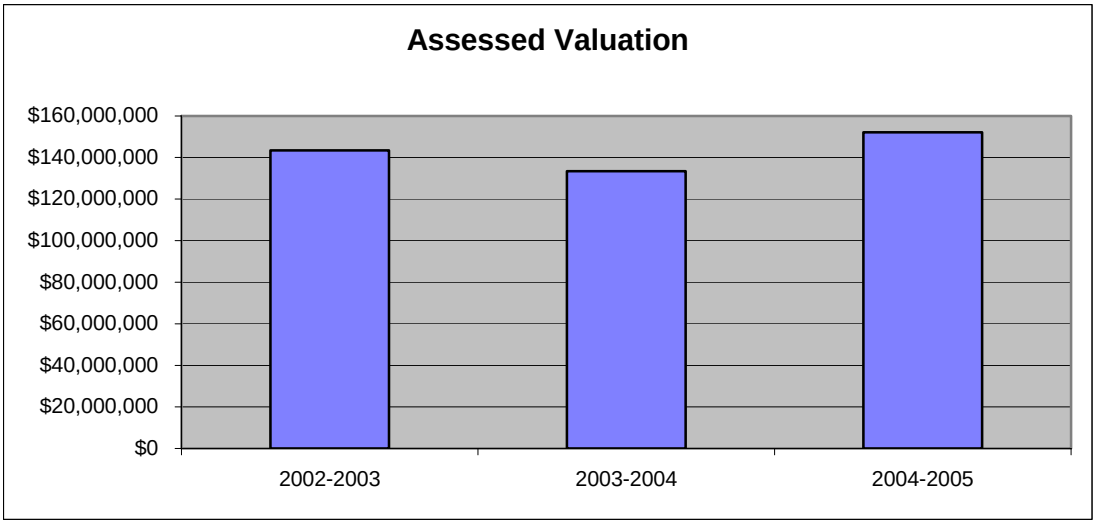
Miscellaneous Information
Mill Rates by Fund

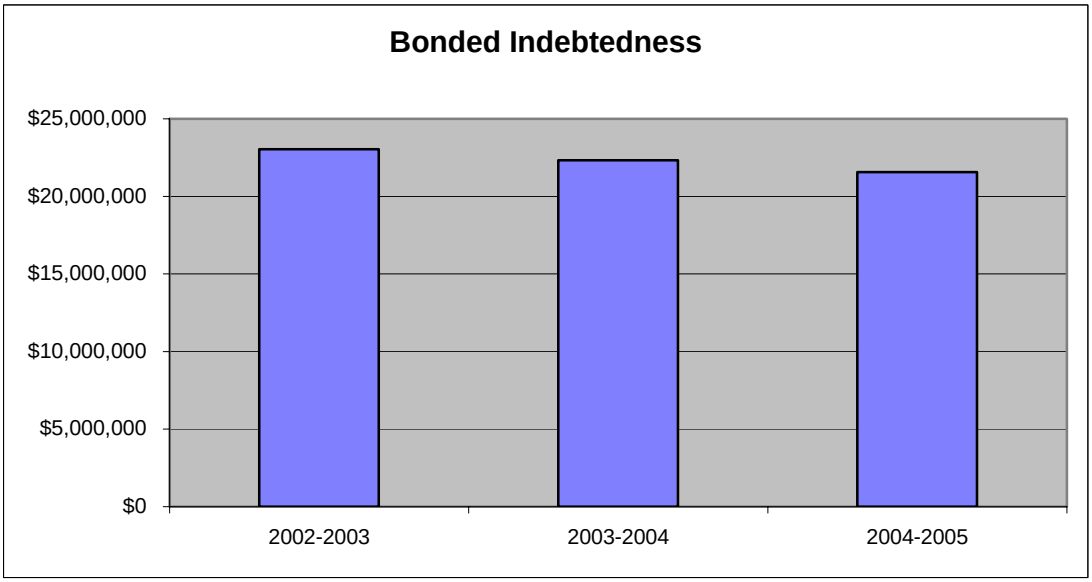
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	11.552	11.089	10.410
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	2.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	9.852	9.739	8.693
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	**45.404**	**44.828**	**41.103**
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

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$143,424,258	$133,417,452	$152,190,850
Bonded Indebtedness	23,035,000	22,325,000	21,555,000





USD# 480
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)	25.0	1,599,194	63,968	25.0	1,740,599	69,624	25.0	1,740,599	69,624
Teachers (Full Time)	281.5	11,791,631	41,889	292.5	12,980,393	44,377	292.5	12,980,393	44,377
Other Certified (Licensed) Personnel	25.0	1,148,649	45,946	24.2	1,106,740	45,733	24.2	1,106,740	45,733
Classified Personnel	274.0	4,267,841	15,576	281.7	4,470,035	15,868	281.7	4,470,035	15,868
Substitutes/Temporary Help	XXXXXXX	205,608	XXXXXXXXXXX	XXXXXXX	188,512	XXXXXXXXXXX	XXXXXXX	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_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