Liberty, Missouri

www.lps53.org

2022 - 2023 Budget









2022 - 2023 Budget

Liberty Public School District
8 Victory Lane
Liberty, MO 64068

M. Jeremy Tucker, Superintendent
Cindy Sullivant, Chief Financial Officer
www.lps53.org

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
EXECUTIVE SUMMARY BUDGET MESSAGE
2022-2023 FISCAL YEAR

The Liberty Public School District (the District) has completed its budgeting process for the fiscal year ending June 30, 2023. This document is designed to provide timely and useful information concerning the past, present and projected financial status of the district as well as to facilitate financial discussions that support the District's strategic plan. The goal in developing the budget is to meet the objectives included in the strategic plan while ensuring sound financial management, long-range planning and compliance with state requirements.

Board Policy on Budget

The information contained in this document follows the requirements of Missouri State statutes as outlined in Board of Education policy DB Annual Budget. School districts are required to prepare an annual budget to identify available resources and guide district spending for the ensuing school year. The statute requires the school district budget documents to include five specific components. They are as follows:

- A ***Budget Message***
- Estimated ***Revenues*** to be received from all sources, with a comparison to estimated or actual revenues for the prior two years
- Estimated ***Expenditures*** to be paid by fund with comparison to estimated or actual expenditures for the prior two years
- A schedule detailing ***Debt Service*** interest, principal and charges on all debt of the district
- A general ***Budget Summary*** including information on tax levies and fund balances

Budget Preparation and Adoption

Revenues for the coming year are projected during February and March and adjusted as needed based on current data. Preparation of the expenditure budget generally begins in October as administrators make requests for capital needs, followed by requests for staffing and general operations needs in the spring. Budget meetings are held to clarify needs and priorities.

Preliminary budget information is provided to the Board of Education at the regular board meetings in March, April and May. Each presentation reflected the most current information known at that time. Final adoption occurs in June. The budget is a working document subject to constant evaluation and change throughout the 2022-2023 school year to meet the needs of the District. Budget amendments will be made throughout the year to keep the Board of Education and public informed of changes in district revenues, expenditures, and operating fund balance.

The 2022-2023 total anticipated revenue budget for all funds is $199,556,916, and the total anticipated expenditure budget for all funds is $189,288,039. The following summary highlights the important features of the budget.

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
EXECUTIVE SUMMARY BUDGET MESSAGE
2022-2023 FISCAL YEAR

Operating Funds

Operating Funds Revenue

The total operating funds revenue includes the General and Teachers Funds combined, with Student Activity represented within a sub fund. The total estimated operating revenues are $166,492,793. Primary revenues include local tax, State of Missouri Funding including Basic Formula and Classroom Trust Funds, and Proposition C sales tax. The following highlights primary changes:

LOCAL TAX - Local tax revenue provides for 35 percent of the operating revenue budget and is based on the assessed value of property within the District and the District tax levy. The operating levy for tax year 2022 will be determined in September upon receipt of the certified assessed valuation data from Clay County. The increase over the 2021-2022 revised budget is $4,913,810. For 2022-2023, $58,531,675 in local tax revenue is included in the operating budget, with assumptions based on the total preliminary assessed valuation of $1,459,897,605. The tax rate hearing will be held at the September 2022 Board of Education Meeting and necessary changes will be applied to local revenue projections through a budget amendment.

STATE BASIC FORMULA AND CLASSROOM TRUST FUND - The State Basic Formula and Classroom Trust Fund operating revenue allocation of $62,137,958 provides 37 percent of the operating revenue budget. The State Adequacy Target (SAT) for Basic Formula and Classroom Trust Fund remains at $6,375 per weighted average daily attendance (WADA) for 2022-2023. The Department of Elementary and Secondary Education (DESE) provides reports each month reflecting changes to the SAT and budget amendments will be presented throughout the year in response to those changes.

PROPOSITION C - The Proposition C one cent sales tax estimate reflects an increase of $539,474 due to strong sale tax revenues. At this time $15,466,915 is included in projections and represents 9.29% of the operating budget.

TRANSPORTATION - State transportation aid is estimated to increase by $726,550 due to a one-time increase of $214 million in the state budget to support transportation in public schools, fully funding the maximum 75 percent of reimbursable transportation costs for the first time since the 1990's. This is a one-time increase and is not anticipated to occur in future years.

CHILDREN'S SERVICES FUND – The Children's Service Fund of Clay County provided an allocation for the District of $2,824,040 for 2022-2023. These funds provide a wide range of services to protect the well-being of district children and strengthen district families.

Operating Funds Expenditures

Operating funds expenditures include the General and Teachers Funds combined, with Student Activity represented within a sub fund. The total estimated operating expenditures are $169,011,593. The operating budget provides supports for student needs, allocations for salary and benefits, and new staff recommendations. The following highlights primary changes:

SALARY AND BENEFITS – An increase of $8.02 million for salary and benefits of existing and additional staff is included to support Team Liberty recommendations and other recommendations to support attraction and retention of staff. Specific information regarding recommendations, and the full salary schedule recommendations were provided at the April, May and June Board of Education meetings.

Work continues with the District's benefit broker on the medical, dental, and vision plans renewal for calendar year 2023. At this time an 8 percent premium increase of $722,588 is included in the 2022-2023 budget for the January through June 2023 portion of the anticipated premium increase, plus employer retirement match on the increase. Team Liberty will meet in August and September to finalize a recommendation to be presented at the September Board meeting.

As final staffing decisions are made, new salary and benefit projections will be generated and necessary changes to the budget will be provided in a budget amendment October 2022.

PURCHASED SERVICES - Purchased services account for $19 million or 11.2 percent of the total operating budget. An increase of $1.1 million is included primarily to support increasing costs of professional development services, substitute costs, technology services and tuition.

MATERIALS, SUPPLIES AND EQUIPMENT - Materials, supplies and equipment account for $17.6 million or 10.4 percent of the total operating budget. An increase of $1.45 million is included in the 2022-2023 budget. Expenditure changes include increases in instructional design supplies, technology supplies and deferred maintenance supplies.

Debt Service Fund

The total estimated revenue budget is $23,696,044. The local tax revenue allocation of $22,451,044 represents the primary source to support debt service obligations. Local tax revenue is based on the assessed valuation of property within the District and the District tax levy. Assessed valuation data for the 2022 tax year will be provided in September. The debt service levy is set based on the required revenue necessary to pay the principal, interest, and fees of bond issues approved by patrons. The debt service expenditure budget includes $10,701,547 for principal, interest and fee payments.

Capital Fund

The total estimated revenue budget for the capital fund is $9,368,076. Revenue sources for capital expenditures includes local tax revenue allocations, transfers from the Operating Fund as provided by DESE, and certain revenues that may be direct receipted including interest income. Expenditures include furniture, fixtures, and equipment, lease purchase payments, and land, building, and major improvements not funded by bond funds. The total capital fund expenditures for categories including equipment, school buses, improvements to grounds, building renovations, and lease payments is $9,574,899.

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
Board of Education



Nick Bartlow
President
Term expires April 2024



Angie Reed
Vice-President
Term expires April 2023



AJ Byrd
Member
Term expires April 2023

Picture Coming Soon

Dan Currence
Member
Term expires April 2025



Kim-Marie Graham
Member
Term expires April 2023



Drew Marriott
Member
Term expires April 2024

Picture Coming Soon

Karen Rogers
Member
Term expires April 2025

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
Superintendent of Schools and Cabinet



Dr. M. Jeremy Tucker
Superintendent



Mr. Steve Anderson
Chief Operations Officer



Dr. Andrea Dixon-Seahorn
Chief Equity Officer



Dr. Julie Moore
Assistant Superintendent
Leadership & Learning Communities



Ms. Cindy Sullivant
Chief Financial Officer



Dr. Robert Vogelaar
Assistant Superintendent
Human Resources



Dr. Jeanette Westfall
Assistant Superintendent
Instructional Design

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
DISTRICT ADMINISTRATION 2022-2023

PRINCIPALS

Dr. Sarah Birk, Early Childhood Center
Ms. Beth Cunningham, Alexander Doniphan Elementary
Dr. Michelle Schmitz, EPiC Elementary
Dr. Andrew Wright, Franklin Elementary
Ms. Andrea Wilson, Kellybrook Elementary
Dr. Mitch Hiser, Lewis & Clark Elementary
Ms. Shannon Thompkins, Liberty Oaks Elementary
Mr. Chris Gabriel, Lillian Schumacher Elementary
Dr. Valerie Utecht, Manor Hill Elementary
Dr. Tyler Shannon, Ridgeview Elementary
Ms. Christy Boman, Shoal Creek Elementary
Ms. Michelle Swierski, Warren Hills Elementary
Dr. Greg Mees, Discovery Middle School
Dr. Reagan Allegri, Heritage Middle School
Mr. Jeremy Bradham, Liberty Middle School
Ms. Jill Mullen, South Valley Middle School
Dr. April Adams, Liberty High School
Dr. Precious Kurth, Liberty North High School

ASSISTANT PRINCIPALS

Mr. Bart Tittle, Early Childhood Center
Mr. Chavis Clawson, Alexander Doniphan Elementary
Ms. Jaysa Hartman, Franklin Elementary
Dr. Kayli Burrell, Kellybrook Elementary
Ms. Dawn Shannon, Lewis & Clark Elementary
Ms. Jeanne Hinnenkamp, Liberty Oaks Elementary
Ms. Jaysa Hartman, Lillian Schumacher Elementary
Ms. Amy Toebben, Lillian Schumacher Elementary
Mr. Jordan Williamson, Manor Hill Elementary
Ms. Heather Buckman, Ridgeview Elementary
Ms. Jamie Ackart, Shoal Creek Elementary
Dr. Matthew Krohne, Warren Hills Elementary
Dr. Courtney Dickerson, Discovery Middle School
Mr. Ryan Dahm, Heritage Middle School
Ms. Jennifer Selock, Heritage Middle School
Ms. Shirley Kantola, Liberty Middle School
Ms. Whitney Weakley, South Valley Middle School
Dr. Joseph Lutes, South Valley Middle School
Ms. Bridget Herrman, Liberty High School
Mr. David McDorman, Liberty High School
Dr. Michael Sharp, Liberty High School
Dr. Sara Wickham, Liberty High School
Dr. Lee Allen, Liberty North High School
Dr. Rosemary Camp, Liberty North High School
Mr. Josh Baldwin, Liberty North High School
Dr. Brandon McCoy, Liberty North High School

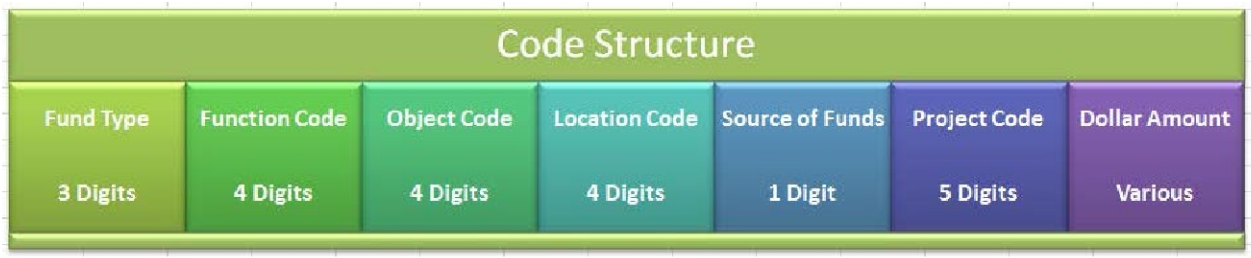
ACADEMIC AND OPERATIONAL SUPPORT LEADERS

Mr. Dallas Ackerman, Director of Communications
Mr. Steve Aldrich, Director of Facilities & Grounds
Mr. Matthew Allison, Assistant Director of Fine Arts
Mr. Jeff Baird, Director of Transportation
Mr. Jason Breit, Director of Purchasing & Distribution
Ms. Rebecca Bressman, Director of Student Services
Ms. Taneka Brown, Director of School Age Care
Mr. Jason Cahill, Director of Athletics & Activities
Mr. Bob Citro, Director of Administrative Services
Dr. Toni Cook, Director of Special Services
Ms. Kathy Ellermeier, Director of Health Services
Dr. Sheryl Ferguson, Asst. Director of Elementary Special Services
Mr. Todd Fuemmeler, Manager of Grounds Services
Mr. Lane Green, Director of Athletics & Activities
Mr. Christopher Hand, Director of Assessment & Evaluation
Ms. Jennifer Henderson, Asst. Director of Secondary Special Services
Ms. Colleen Jones, Director of College/Career Readiness and Community Partnerships
Ms. Leann Jones, Coordinator of Transportation
Mr. Trey Katzer, Director of Technology
Ms. Julie LaSerre, Assistant Director of Nutrition Services
Mr. Gary Majors, Director of Safety & Security
Ms. Michelle McGinn, Assistant Director of Nutrition Services
Mr. Frank Mecevitch, Assistant Manager of Custodial Services
Dr. Jessica Meisenheimer, Director of Special Programs
Mr. Aaron Money, Director of Fine Arts
Ms. Christelle Morgan, Director of HR Operations
Ms. Misty Newland, Director of Nutrition Services
Ms. Melissa Norris, Director of Alternative Education
Mr. Justin Presson, Project Manager
Ms. Kristin Redmond, Assistant Director of Health Services
Mr. Dee Rosekrans, Director of Human Resources Personnel
Dr. Kelly Saluri, Director of Advanced Studies
Dr. Dwayne Smith, Director of Compliance
Ms. Andrea Sumy, Director of Library Media & Curriculum
Mr. Tim Wetrich, Maintenance Manager
TBD, Manager of Custodial Services

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
MISSOURI FINANCIAL ACCOUNTING CODE STRUCTURE

The Missouri Financial Accounting Manual which includes comprehensive descriptions is available at Missouri Financial Accounting Manual FY22 The overall account code structure is designed to standardize account coding across all Missouri school districts. It creates a common language for use in controlling, recording, accumulating, and reporting the activities of the school districts.

This accounting code structure is designed to satisfy many uses by segmenting the code into several dimensions. Each dimension has a set of descriptors that permits the retrieval of information in whole or in part to answer commonly asked questions. In addition, revenues and expenditures can be aggregated using one or more dimensions of the account code.



1. Fund Code
   The Fund Code consists of two or three digits to indicate the type of fund.

2. Function Code
   The Function Code describes the action, purpose, or program for which activities are performed.

3. Object Code
   The Object Code describes how the service or commodity was obtained as a result of a specific expenditure.

4. Location Code
   The Location Code refers to individual campuses within the district and individual components within the administration, school service, and maintenance and operation divisions.

5. Source of Funds Code
   The Source of Funds Code is used to identify a subset of revenue used to fund a specific expenditure.

6. Project Code
   The Project Code is used to identify an expenditure paid for with a specific source of revenue or part of a specific grant or program.

FUND EXPLANATIONS

GENERAL FUND

The General Fund (the only legally required budget) is the group of accounts reflecting daily district activities. This fund accounts for expenditures for non-certified employees, pupil transportation costs, operation of plant, fringe benefits, student activities, community services, food service program, and any expenditure not required or permitted to be accounted for in other funds.

SPECIAL REVENUE (TEACHERS) FUND

This is a special revenue fund that accounts for revenues derived from specific taxes or other designated revenue sources. The Teachers' fund is a special revenue fund which accounts for expenditures for certified employees involved in instruction and administration, and includes revenues restricted by the state and local tax levy allocations for the payment of salaries and benefits for teachers and tuition payments to other districts.

DEBT SERVICE FUND

The district's General Obligations are accounted for through the Debt Service Fund. The Debt Service Fund accounts for the accumulation of resources for and the payment of, principal, interest, and fiscal charges on general long-term debt.

CAPITAL PROJECTS FUND

This fund accounts for all spending regarding bond issues and other capital related needs. This fund accounts for the proceeds of long-term debt, taxes, and other revenues designated for acquisition or construction of major capital assets.



LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
REVENUE OBJECT DESCRIPTIONS

5100 Local Revenue

Object Code	Object Name	Description
5111	Current Tax	Taxes on real and personal property within the district for the current year.
5112	Delinquent Tax	Revenue from prior year real and personal property taxes.
5113	Proposition C	Amounts received from the state from a one cent state sales tax, collected and distributed in accordance with Section 164.013, RSMo.
5114	Financial Institution Tax	Taxes levied on the intangible assets of financial institutions.
5115	M&M Surtax	Surcharge on commercial real estate to replace revenue lost due to the elimination of merchants & manufacturing businesses' inventory tax.
5116	In Lieu of Tax	Amounts received for property taken off the tax rolls.
5122	Summer School Tuition from Individuals	Amounts received for students attending summer school for which state aid will not be claimed.
5141	Earnings on Investments	Interest earned on deposits and investments.
5151	Sales to Pupils	Amounts received from students for the sale of meals served under the National School Lunch and Breakfast Programs.
5161	Sales to Adults	Amounts received from adults for the sale of meals served under the National School Lunch and Breakfast Programs.
5165	Food Service Non-Program	Amounts received from special Milk Program milk sales, the sale of extra milk, a la carte, snack bar, vending, banquets, after school snack program.
5171	Student Activities	All revenue from student activities.
5173	Student Organization Membership Dues / Fees	Amounts received from students for school organization membership dues and fees.
5174	Revenue from Enterprise Activities	Revenue received not related to the regular food service program.
5179	Other Pupil Activity Income	All other revenue from pupil activities not listed above.
5181	Community Services	Revenues from activities performed by the District as community services, not directly related to providing an education for pupils.
5191	Other Local Revenue	All other revenue from local sources not covered by other defined revenue codes.

5192	Gifts/Donations	Amounts received from philanthropic or private organizations, individuals, or other sources for which no repayment or special service to the contributor is expected.
5195	Prior Period Adjustment	Recovery of items previously expended in a prior fiscal year.
5198	Miscellaneous Local Revenue	All other revenues from local sources not covered by the above local revenue codes.

5200 County Revenue

Object Code	Object Name	Description
5211	Fines, Escheats, Etc.	Revenue from Clay County for fines, foreclosures and unclaimed taxes.
5221	State Assessed Utilities	Levy revenue on the assessed valuation of railroad and utility properties as assessed by the state.
5237	Other County Revenue	Revenue received through the county not specified above.



LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
REVENUE OBJECT DESCRIPTIONS

5300 State Revenue

Object Code	Object Name	Description
5311	Basic Formula	Amounts received from the State Foundation Formula (the calculated apportionment amount plus or minus prior year corrections). Excludes Classroom Trust Fund.
5312	Transportation	Amounts received from the state for transportation of school children.
5314	Early Childhood Special Education	Amounts received from the state to provide for Early Childhood Special Education programs.
5319	Classroom Trust Fund	Amounts received from the gaming portion of funding for the State Foundation Formula.
5324	Educational Screening Program/PAT	Revenue to provide for Early Childhood screening and Parents as Teachers programs.
5332	Career Education	Amounts received from the state that represent reimbursement for career and technical education.
5333	Food Service	Revenue from state for school lunch programs.
5369	Residential Placement/Excess Cost	Amounts received for children in residential placements through the Missouri Department of Mental Health or Division of Family Services.
5381	High Need Fund Special Education	Reimbursement for expenditures made on behalf of students with disabilities when the current expenditure per eligible pupil exceeds three times the District's average.
5397	Other State Revenue	All other revenue from the state not covered by the above revenue codes.

5400 Federal Revenue

Object Code	Object Name	Description
5412	Medicaid	Reimbursement for Medicaid services.
5422	ARP-ESSER III	Amounts received through DESE from the American Rescue Plan Fund.
5423	CRRSA-ESSER II	Amounts received through the Department of Elementary and Secondary Education funded from the Consolidated Appropriations Act COVID-19 relief package. ESSER II funds fall under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA).
5424	CARES-ESSER	Amounts received through DESE funded from the Coronavirus Aid, Relief, and Economic Security Act.

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
REVENUE OBJECT DESCRIPTIONS

5425	CARES-GEER	Amounts received through the state funded from the Coronavirus Aid, Relief and Economic Security Act.
5427	Perkins Basic Grant, Career Education	Allocation of funds to improve career and technical education programs with the full participation of individuals who are members of special populations.
5428	Coronavirus Relief Fund	Amounts received from the Office of Administration and paid by DESE funded from the CARES Act Fund, Coronavirus Relief Fund.
5437	IDEA Grants	Amounts received through state initiatives from the Individuals with Disabilities Education Act (IDEA) set-aside funds.
5441	Individuals with Disabilities Education Act (IDEA)	Entitlement amounts received through the Individuals with Disabilities Education Act (IDEA) grant for providing special education and related services to students with disabilities.
5442	Early Childhood Special Education (ECSE)	Amounts received for ECSE programs.
5445	National School Lunch Program	Amounts received directly through DESE for the National School Lunch Program.
5446	School Breakfast Program	Amounts received directly through DESE for the National School Breakfast Program.
5451	Title I	Amounts received through the Title I program.
5461	Title IV	Amounts received through the Title IV program for student support and academic enrichment.
5462	Title III English Language Acquisition	Amounts received through the state for teaching English to limited English proficient children including immigrant children.
5465	Title II, Part A & B, ESEA Teacher and Principal Training and Recruitment	Funds used to improve teacher and principal quality, increase the number of highly qualified teachers and principals and improve the academic achievement of students in mathematics and science.
5471	Child Nutrition Program Emergency Operating Cost Reimbursement	Received for purposes of covering emergency operating cost incurred during the public health emergency for operating the National School Lunch Program, School Breakfast Program and Child and Adult Care Program.
5473	CARES-School Lunch Program	Amounts received through DESE funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.

5474	CARES-School Breakfast Program	Amounts received through DESE funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.
5497	Other Federal Revenue	All other federal revenue not covered by the above revenue codes.

5600 Other Revenue

Object Code	Object Name	Description
5611	Sale of Bonds	Amounts received as principal from the sale of bonds.
5631	Net Insurance Recovery	Compensation for loss of school property.
5641	Sale of School Buses	Amounts received from the sale of school buses.
5651	Sale of Property	Amounts received from the sale of real and personal property.
5692	Refunding Bonds	Proceeds from a refunding of general obligation bonds.

5800 Other Revenue

Object Code	Object Name	Description
5811	Tuition from Other LEAs	Amounts received from other LEAs for the regular school term.
5821	Area Career Center Fees from Other LEAs	Amounts received from other LEAs for area career center fees.
5831	Contracted Educational Services from Other LEAs	Amounts received from other LEAs for Local Tax Effort pursuant to Section 167.126.2 RSMo.
5841	Transportation from Other LEAs	Amounts received through an interdistrict contract for transportation of another District's non-disabled students.



LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
CLASSIFICATION OF EXPENDITURES

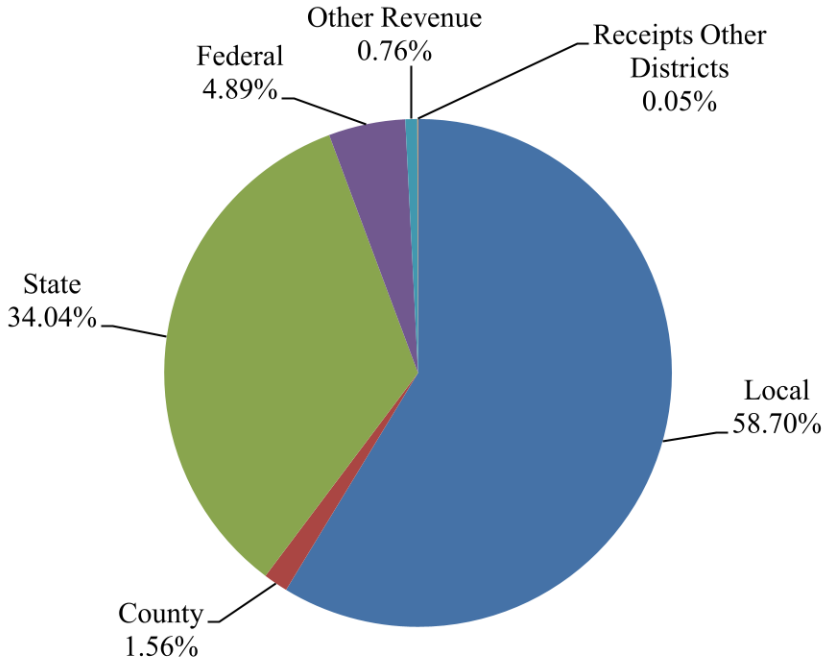
Classification of Expenditures by Function

Function Code	Function Name	Description
1000	Instruction	Instruction includes the activities dealing directly with the teaching of pupils or the interaction between teachers and pupils. Also included are the activities of aides or assistants who assist in the instructional process.
2000	Support Services	Support services are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction, and to a lesser degree, community services.
3000	Community Services	Community services consist of those activities concerned with providing services to the community as a whole or for some segment of the community.
4000	Facilities Acquisition and Construction Services	Those activities concerned with the acquisition of land and buildings, remodeling buildings, the construction of buildings and building additions, initial installation and extensions of service systems, and other built-in equipment and improvements to sites.
5000	Long and Short Term Debt	Activities servicing the debt of the district.

Classification of Expenditures by Object

Function Code	Function Name	Description
6100	Salaries	Amounts paid to employees of the district, including all regular, full time, part time, or hourly staff. Salary includes gross wages for services rendered while an employee of the district.
6200	Employee Benefits	Amounts paid by the district for benefits on behalf of employees. These amounts are not considered salary but are included in the overall compensation provided to employees.
6300	Purchased Services	Amounts paid for services rendered by contractors, vendors or others not considered employees of the district.
6400	Supplies	Amounts paid for material items of an expendable nature that are consumed, worn out, deteriorated by use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
6500	Capital Outlay	Expenditures for the acquisition of capital assets or additions to capital assets. Expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, and equipment. This category includes expenses for the principal and interest payment for lease purchases.
6600	Long and Short Term Debt	Expenditures for the retirement of debt, the payment of interest on debt, and the payment of fees.

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
REVENUE BY OBJECT



	BUDGET 2022-2023	% of Total	ESTIMATED ACTUAL 2021-2022	% of Total	ACTUAL 2020-2021	% of Total
Local	117,143,865	58.70%	103,722,078	55.73%	99,696,609	55.35%
County	3,120,814	1.56%	3,052,643	1.64%	2,791,886	1.55%
State	67,927,958	34.04%	67,095,928	36.05%	66,077,471	36.69%
Federal	9,759,279	4.89%	12,044,928	6.47%	9,186,728	5.10%
Other Revenue	1,515,000	0.76%	92,545	0.05%	2,231,529	1.24%
Receipts Other Districts	90,000	0.05%	105,658	0.06%	132,765	0.07%
Total Revenue	199,556,916	100.00%	186,113,780	100.00%	180,116,988	100.00%
Less Fund 3 Debt Service	23,696,044		21,859,173		18,500,058	
Less Fund 4 Capital Projects	9,368,076		5,363,914		8,236,800	
Total Operating Funds	$ 166,492,796		$ 158,890,693		$ 153,380,130	

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
SUMMARY OF REVENUE OBJECT CATEGORIES-ALL FUNDS

Object	Description	2022-2023 Budget	2021-2022 Est. Actual	2020-2021 Actual*
5111	Current Taxes	85,051,350	77,074,859	67,576,206
5112	Delinquent Taxes	1,487,000	2,230,000	3,707,665
5113	School District Trust Fund (Prop C)	15,466,915	14,927,441	12,896,965
5114	Financial Institution Tax	138,000	168,140	78,122
5115	M&M Surtax	1,700,000	1,584,392	1,438,373
5116	In Lieu of Tax	1,156,263	1,128,061	7,508,617
5122	Summer School Tuition (K - 12)	45,000	30,730	36,725
5141	Earnings on Investments	379,297	353,701	606,782
5151	Food Service Program	4,000,000	502,000	233,279
5161	Adult Sales	30,000	4,000	2,070
5165	Food Service Non-Program	600,000	108,816	133,194
5171	Admissions	85,000	93,879	120
5173	Student Fees-Athletic	100,000	98,000	19,610
5174	Revenue from Enterprise Activities	2,000,000	2,000,000	14,867
5179	Other Pupil Activity Income	80,000	83,402	1,182,812
5181	Community Services	1,575,000	1,432,000	1,182,494
5191	Rentals	76,000	75,804	81,155
5192	Gifts	-	-	475
5195	Prior Period Adjustment	200,000	454,228	761,476
5198	Miscellaneous Local Revenue	2,974,040	1,372,625	2,235,600
	Revenue from Local Sources	**117,143,865**	**103,722,078**	**99,696,608**
5211	Fines, Escheats, Etc.	180,000	182,380	141,110
5221	State Assessed Utilities	2,940,814	2,870,263	2,650,776
	Revenue from County Sources	**3,120,814**	**3,052,643**	**2,791,886**
5311	Basic Formula - State Monies	56,563,878	56,563,878	55,830,362
5312	Transportation	2,100,000	1,373,450	1,145,149
5314	Early Childhood Special Education	2,700,000	2,504,943	2,523,470
5319	Basic Formula - Classroom Trust Fund	5,574,080	5,574,080	5,113,391
5324	Educational Screening Prog/PAT	130,000	130,000	129,052
5332	Career Education	50,000	53,214	53,214
5333	Food Service - State	40,000	-	51,964
5369	Residential Placement/Excess Cost	20,000	29,075	21,727
5381	High Need Fund	750,000	824,412	1,209,140
5397	Other - State	-	42,876	-
	Revenue from State Sources	**67,927,958**	**67,095,928**	**66,077,471**
5412	Medicaid	150,000	151,000	216,639
5422	ARP - ESSER III	2,391,279	-	-
5423	CARES-ESSER II	-	1,062,812	-
5424	CARES-ESSER	-	1,112	110,896
5425	CARES-Governor's Emergency Education	-	4,991	180,464
5427	Perkins Basic Grant, Career Education	127,000	127,086	95,841
5428	COVID Response Supply Grant	-	-	1,213,570
5437	IDEA Grants	-	25,612	52,720
5441	Ind With Disabilities Ed Act (IDEA)	1,750,000	1,952,000	1,636,101
5442	Early Childhood Special Education	195,000	210,549	275,509
5445	School Lunch Program	1,500,000	6,000,000	3,045,563
5446	School Breakfast Program	250,000	1,200,768	767,527
5451	Title I - ESEA & I.D	745,000	749,246	271,897
5461	Title IV.A Student Sup.& Academic Enrichment	20,000	22,440	23,673
5462	Title III, ESEA - Imm. & English Lang. Learners	25,000	28,253	34,002
5465	Title II, Part A, ESEA - Teacher & Principal Quality	200,000	213,628	127,885
5471	Child Nutrition Program Emergency Relief	-	73,431	-
5473	CARES-School Lunch Program	-	-	551,301
5474	CARES-School Breakfast Program	-	-	179,790
5497	Other - Federal	2,406,000	222,000	403,350
	Revenue from Federal Sources	**9,759,279**	**12,044,928**	**9,186,728**
5631	Net Insurance Recovery	-	17,991	-
5641	Sale of School Buses	-	6,004	20,796
5651	Sale of Other Property	1,515,000	68,550	2,210,733
	Revenue from Other Sources	**1,515,000**	**92,545**	**2,231,529**
5811	Tuition From Other Districts	35,000	45,658	70,657
5831	Contracted Educational Services	35,000	35,000	34,546
5841	Transportation From Other LEAs for Non-Disabled Route	20,000	25,000	27,563
	Amounts Received from Other Districts	**90,000**	**105,658**	**132,766**
	GRAND TOTAL	**199,556,916**	**186,113,780**	**180,116,988**

*Actual values presented are rounded

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
THREE-YEAR COMPARISON OF REVENUE-OPERATING FUNDS

Description	2022-2023 Budget			2021-2022 Estimated Actual			2020-2021 Actual*		
	General	Teacher	Total	General	Teacher	Total	General	Teacher	Total
5111 Current Taxes	57,531,675	-	57,531,675	52,117,865	-	52,117,865	47,482,354	-	47,482,354
5112 Delinquent Taxes	1,000,000	-	1,000,000	1,500,000	-	1,500,000	2,605,187	-	2,605,187
5113 School District Trust Fund (Prop C)	-	15,466,915	15,466,915	-	14,927,441	14,927,441	-	12,896,965	12,896,965
5114 Financial Institution Tax	100,000	-	100,000	113,695	-	113,695	54,893	-	54,893
5115 M&M Surtax	1,700,000	-	1,700,000	1,584,392	-	1,584,392	1,438,373	-	1,438,373
5116 In Lieu of Tax	1,156,263	-	1,156,263	1,128,061	-	1,128,061	7,508,617	-	7,508,617
5122 Summer School Tuition Received	45,000	-	45,000	30,730	-	30,730	36,725	-	36,725
5141 Earnings on Investments	265,852	-	265,852	245,852	-	245,852	451,356	-	451,356
5151 Food Service Program	4,000,000	-	4,000,000	502,000	-	502,000	233,279	-	233,279
5161 Adult Sales	30,000	-	30,000	4,000	-	4,000	2,070	-	2,070
5165 Food Service Non-Program	600,000	-	600,000	108,816	-	108,816	133,194	-	133,194
5171 Admissions	35,000	-	35,000	40,000	-	40,000	120	-	120
5173 Student Fees-Athletic	100,000	-	100,000	98,000	-	98,000	19,610	-	19,610
5174 Revenue from Enterprise Activities	2,000,000	-	2,000,000	2,000,000	-	2,000,000	14,867	-	14,867
5179 Other Pupil Activity Income	80,000	-	80,000	83,402	-	83,402	1,182,812	-	1,182,812
5181 Community Services	1,575,000	-	1,575,000	1,432,000	-	1,432,000	1,182,494	-	1,182,494
5191 Rentals	76,000	-	76,000	75,804	-	75,804	81,155	-	81,155
5192 Gifts	-	-	-	-	-	-	475	-	475
5195 Prior Period Adjustment	200,000	-	200,000	454,228	-	454,228	326,508	-	326,508
5198 Miscellaneous Local Revenue	2,824,040	-	2,824,040	1,200,829	-	1,200,829	2,028,450	-	2,028,450
5211 Fines, Escheats, Etc.	-	180,000	180,000	-	182,380	182,380	-	141,111	141,111
5221 State Assessed Utilities	2,140,814	-	2,140,814	2,052,560	-	2,052,560	2,028,012	-	2,028,012
5311 Basic Formula - State	14,140,970	42,422,908	56,563,878	14,140,970	42,422,908	56,563,878	13,957,590	41,872,771	55,830,362
5312 Transportation	2,100,000	-	2,100,000	1,373,450	-	1,373,450	1,145,149	-	1,145,149
5314 Early Childhood Special Education	2,700,000	-	2,700,000	2,504,943	-	2,504,943	2,523,470	-	2,523,470
5319 Basic Formula - Classroom Trust Fund	5,574,080	-	5,574,080	5,574,080	-	5,574,080	3,613,391	-	3,613,391
5324 Educational Screening Prog/PAT	130,000	-	130,000	130,000	-	130,000	129,052	-	129,052
5332 Career Education	-	50,000	50,000	-	53,214	53,214	-	53,214	53,214
5333 Food Service - State	40,000	-	40,000	-	-	-	51,964	-	51,964
5369 Residential Placement/Excess Cost	20,000	-	20,000	29,075	-	29,075	21,727	-	21,727
5381 High Need Fund-Special Education	750,000	-	750,000	824,412	-	824,412	1,209,140	-	1,209,140
5397 Other - State	-	-	-	2,000	-	2,000	-	-	-
5412 Medicaid	150,000	-	150,000	151,000	-	151,000	216,639	-	216,639
5422 ARP - ESSER III	2,391,279	-	2,391,279	-	-	-	-	-	-
5423 CARES - ESSER II	-	-	-	1,062,812	-	1,062,812	-	-	-
5424 CARES - ESSER	-	-	-	1,112	-	1,112	40,709	70,187	110,896
5425 CARES - GEER	-	-	-	4,991	-	4,991	-	-	-
5427 Perkins Basic Grant, Career Education	-	127,000	127,000	-	127,086	127,086	-	95,841	95,841
5428 COVID Response Supply Grant	-	-	-	-	-	-	1,213,570	-	1,213,570
5437 IDEA Grants	-	-	-	25,612	-	25,612	52,720	-	52,720
5441 Ind With Disabilities Ed Act (IDEA)	1,750,000	-	1,750,000	1,952,000	-	1,952,000	1,636,101	-	1,636,101
5442 Early Childhood Special Education	195,000	-	195,000	210,549	-	210,549	275,509	-	275,509
5445 School Lunch Program	1,500,000	-	1,500,000	6,000,000	-	6,000,000	3,045,563	-	3,045,563
5446 School Breakfast Program	250,000	-	250,000	1,200,768	-	1,200,768	767,527	-	767,527
5451 Title I - ESEA & I.D	745,000	-	745,000	749,246	-	749,246	271,897	-	271,897
5461 Title IV Student Sup & Acad Enrich	20,000	-	20,000	22,440	-	22,440	23,673	-	23,673
5462 Title III, ESEA - IMM & LEP	25,000	-	25,000	28,253	-	28,253	34,002	-	34,002
5465 Title II, Part A&B, ESEA	200,000	-	200,000	213,628	-	213,628	127,885	-	127,885
5471 Child Nutrition Emergency Relief	-	-	-	73,431	-	73,431	-	-	-
5473 CARES - School Lunch Program	-	-	-	-	-	-	551,301	-	551,301
5474 CARES - School Breakfast Program	-	-	-	-	-	-	179,790	-	179,790
5497 Other - Federal	-	-	-	-	-	-	181,807	-	181,807
5651 Sale of Other Property	15,000	-	15,000	25,000	-	25,000	36,548	-	36,548
5811 Tuition From Other Districts	-	35,000	35,000	-	45,658	45,658	-	70,657	70,657
5831 Contracted Educational Services	35,000	-	35,000	35,000	-	35,000	34,546	-	34,546
5841 Transportation From Other Districts	20,000	-	20,000	25,000	-	25,000	27,563	-	27,563
Total Revenue	**108,210,973**	**58,281,823**	**166,492,796**	**101,132,006**	**57,758,687**	**158,890,693**	**98,179,385**	**55,200,745**	**153,380,130**

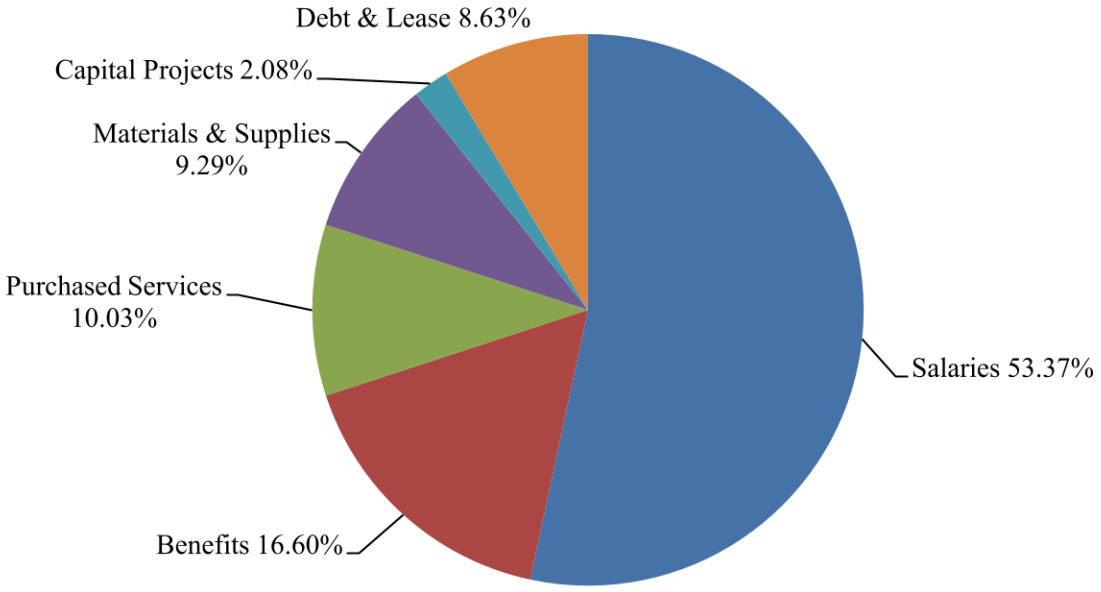
*Actual values presented are rounded

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
THREE-YEAR COMPARISON OF REVENUE-DEBT SERVICE AND CAPITAL FUNDS

Description	2022-2023 Budget			2021-2022 Estimated Actual			2020-2021 Actual*		
	Debt	Capital	Total	Debt	Capital	Total	Debt	Capital	Total
5111 Current Taxes	22,351,044	5,168,631	27,519,675	20,276,083	4,680,911	24,956,994	16,325,060	3,768,793	20,093,853
5112 Delinquent Taxes	400,000	87,000	487,000	600,000	130,000	730,000	895,698	206,780	1,102,478
5114 Financial Institution Tax	30,000	8,000	38,000	44,233	10,212	54,445	18,873	4,357	23,230
5141 Earnings on Investments	95,000	18,445	113,445	89,404	18,445	107,849	119,446	35,979	155,425
5171 Admissions	-	50,000	50,000	-	53,879	53,879	-	-	-
5195 Prior Period Adjustment	-	-	-	-	-	-	417,376	17,593	434,968
5198 Miscellaneous Local Revenue	-	150,000	150,000	-	171,796	171,796	-	207,151	207,151
5221 State Assessed Utilities	600,000	200,000	800,000	627,453	190,250	817,703	502,061	120,703	622,764
5319 Basic Formula - Classroom Trust	-	-	-	-	-	-	-	1,500,000	1,500,000
5397 Other - State	-	-	-	-	40,876	40,876	-	-	-
5425 CARES - Governor's Emergency Educ	-	-	-	-	-	-	-	180,464	180,464
5497 Other - Federal	220,000	2,186,000	2,406,000	222,000	-	222,000	221,544	-	221,544
5631 Net Insurance Recovery	-	-	-	-	17,991	17,991	-	-	-
5641 Sale of School Buses	-	-	-	-	6,004	6,004	-	20,796	20,796
5651 Sale of Other Property	-	1,500,000	1,500,000	-	43,550	43,550	-	2,174,185	2,174,185
Total Revenue	**23,696,044**	**9,368,076**	**33,064,120**	**21,859,173**	**5,363,914**	**27,223,087**	**18,500,058**	**8,236,800**	**26,736,858**

*Actual values presented are rounded

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
EXPENDITURES BY OBJECT



	BUDGET 2022-2023	% of Total	EST. ACTUAL 2021-2022	% of Total	ACTUAL 2020-2021	% of Total
Salaries	101,013,726	53.37%	94,983,281	52.50%	91,686,920	50.64%
Benefits	31,422,422	16.60%	29,428,637	16.26%	28,377,962	15.67%
Purchased Services	18,984,031	10.03%	17,851,634	9.87%	13,717,357	7.58%
Materials & Supplies	17,591,414	9.29%	16,137,655	8.92%	13,200,543	7.29%
Capital Projects	3,946,645	2.08%	4,486,657	2.48%	15,343,471	8.47%
Debt & Lease	16,329,801	8.63%	18,030,852	9.97%	18,719,234	10.35%
Total	$ 189,288,039	100.00%	$ 180,918,716	100.00%	$ 181,045,487	100.00%
Less Fund 3 Debt Service	10,701,547		10,251,347		12,359,558	
Less Fund 4 Capital Projects	9,574,899		12,266,162		21,703,147	
Total Operating Funds	$ 169,011,593		$ 158,401,207		$ 146,982,782	
Salaries & Benefits Combined	$ 132,436,148		$ 124,411,918		$ 120,064,882	
S & B % of Operating Budget	78.36%		78.54%		81.69%	

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
SUMMARY OF EXPENDITURE OBJECT CATEGORIES-ALL FUNDS

Object	Description	2022-2023 Budget	2021-2022 Est. Actual	2020-2021 Actual*
6111	Regular Salaries - Certificated	60,081,577	56,707,508	55,147,763
6112	Certificated Administrators Salaries	7,514,536	7,038,440	7,085,914
6121	Substitute Salaries - Certificated	-	-	8,932
6131	Supplemental Pay	2,510,365	2,532,059	2,761,285
6151	Classified Salaries - Regular	25,859,730	24,247,161	22,356,675
6152	Instructional Aide Salaries	5,047,518	4,458,113	4,326,352
	Salaries	**101,013,726**	**94,983,281**	**91,686,920**
6211	Teacher Retirement	11,347,057	10,697,267	10,475,175
6221	Non-Teacher Retirement	2,332,288	2,180,796	2,009,274
6231	Old Age Survivor and Disability	1,785,078	1,689,288	1,608,048
6232	Medicare	1,507,500	1,294,255	1,279,192
6241	Employee Insurance	13,590,536	12,742,977	12,175,705
6261	Workers' Compensation Insurance	844,963	809,054	785,134
6271	Unemployment Compensation	15,000	15,000	45,434
	Benefits	**31,422,422**	**29,428,637**	**28,377,962**
6311	Purchased Instruction Services	2,636,866	2,667,282	3,871,794
6312	Instructional Program Improvement	130,356	118,576	10,439
6313	Pupil Services	525,000	257,500	208,318
6315	Audit Services	24,000	23,000	22,300
6316	Data Processing/Tech Services	904,700	1,685,584	1,070,790
6317	Legal Services	185,000	290,000	130,727
6318	Election Services	25,000	15,000	-
6319	Other Professional Services	5,026,233	4,289,492	1,884,266
6332	Repairs and Maintenance	1,062,836	1,386,300	892,508
6333	Rentals - Land and Buildings	2,700	4,000	3,085
6334	Rentals - Equipment	239,537	306,458	281,848
6335	Water and Sewer	360,000	376,000	276,308
6336	Trash Removal	143,750	119,918	109,319
6337	Technology-Related Repairs and Maint	-	-	215,488
6341	Contracted Trans To/From School	962,701	1,023,075	620,768
6342	Other Contracted Pupil Trans	85,000	253,456	60,589
6343	Travel	707,391	664,642	246,774
6349	Other Transportation Services	-	-	1,348
6351	Property Insurance	560,500	466,506	477,835
6352	Liability Insurance	600,000	451,201	479,486
6353	Fidelity Bond Premium	2,000	2,000	1,566
6359	Judgments and Settlements	50,000	50,000	-
6361	Communication	299,705	298,913	277,469
6362	Advertising	99,595	83,240	51,073
6371	Dues & Memberships	214,387	212,444	147,609
6391	Other Purchased Services	3,634,674	2,271,166	2,228,520
6398	Other Expenses	502,100	535,881	147,130
	Purchased Services	**18,984,031**	**17,851,634**	**13,717,357**
6411	General Supplies	7,270,349	6,717,460	6,807,763
6412	Supplies - Technology-Related	3,343,878	2,170,014	1,573,631
6431	Textbooks	475,000	482,735	43,047
6441	Library Books	197,449	195,941	143,156
6451	Resource Materials	60,400	40,910	25,329
6471	Food Supplies - Nutrition Service	3,000,000	3,100,000	1,912,170
6481	Electricity	2,335,000	2,350,000	2,022,170
6482	Gas-Natural	340,000	406,000	257,519
6486	Fuel - Vehicles	474,628	532,688	315,855
6491	Other Supplies & Materials	94,710	141,907	99,903
	Materials and Supplies	**17,591,414**	**16,137,655**	**13,200,543**
6511	Land	-	-	-
6521	Buildings	1,533,886	1,926,177	13,146,130
6531	Improvement to Sites	386,123	1,082,939	87,689
6541	Regular Equipment	367,000	278,023	201,682
6542	Equipment - Classroom Instruction	-	-	11,298
6543	Technology-Related Hardware	838,616	361,517	748,800
6551	Vehicles (Except School Buses)	377,215	408,003	255,870
6552	Pupil Transportation Vehicles (Buses)	443,805	429,998	458,871
6553	School Buses-Purchased With Special	-	-	432,964
6591	Other Capital Outlay	-	-	165
	Capital Projects	**3,946,645**	**4,486,657**	**15,343,471**
6611	Principal - Bonded Indebtedness	6,450,000	5,810,000	7,705,000
6613	Principal - Lease Purchase	4,390,918	6,408,124	4,952,653
6621	Interest - Bonded Indebtedness	4,246,047	4,435,847	4,650,497
6623	Interest - Lease Purchase	1,231,836	1,365,881	1,401,433
6631	Fees - Bonded Indebtedness	5,500	5,500	5,057
6633	Fees - Lease Purchase	5,500	5,500	4,594
	Debt & Lease	**16,329,801**	**18,030,852**	**18,719,234**
	GRAND TOTAL	**189,288,039**	**180,918,716**	**181,045,487**

*Actual values presented are rounded

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53

THREE-YEAR COMPARISON OF EXPENDITURES-OPERATING FUNDS BY OBJECT

Description	2022-2023 Budget			2021-2022 Estimated Actual			2020-2021 Actual*		
	General	Teacher	Total	General	Teacher	Total	General	Teacher	Total
6111 Regular Salaries - Certificated	-	60,081,577	60,081,577	3,388	56,582,400	56,585,788	-	55,147,763	55,147,763
6112 Certificated Administrators Salaries	-	7,514,536	7,514,536	-	7,161,273	7,161,273	-	7,085,914	7,085,914
6121 Substitute Salaries - Certificated	-	-	-	-	-	-	-	8,932	8,932
6131 Supplemental Pay	355,988	2,154,377	2,510,365	339,920	2,194,414	2,534,334	429,614	2,331,671	2,761,285
6151 Classified Salaries - Regular	25,859,730	-	25,859,730	24,133,563	-	24,133,563	22,356,675	-	22,356,675
6152 Instructional Aide Salaries	5,047,518	-	5,047,518	4,568,323	-	4,568,323	4,326,352	-	4,326,352
6153 Classified Subsitute Salaries	-	-	-	-	-	-	-	-	-
6211 Teacher Retirement	265,404	11,081,653	11,347,057	275,377	10,421,890	10,697,267	263,010	10,212,165	10,475,175
6221 Non-Teacher Retirement	2,298,342	33,946	2,332,288	2,148,655	32,141	2,180,796	1,978,710	30,564	2,009,274
6231 Old Age Survivor and Disability	1,713,815	71,263	1,785,078	1,635,794	53,494	1,689,288	1,554,109	53,939	1,608,048
6232 Medicare	531,203	976,297	1,507,500	386,705	907,550	1,294,255	379,815	899,377	1,279,192
6241 Employee Insurance	5,515,639	8,074,897	13,590,536	5,611,548	7,131,429	12,742,977	4,908,219	7,267,486	12,175,705
6261 Workers' Compensation Insurance	527,681	317,282	844,963	492,794	316,260	809,054	463,748	321,386	785,134
6271 Unemployment Compensation	15,000	-	15,000	15,000	-	15,000	39,188	6,246	45,434
6311 Purchased Instruction Services	563,250	2,073,616	2,636,866	503,667	2,163,615	2,667,282	857,207	3,014,587	3,871,794
6312 Instructional Program Improvement	130,356	-	130,356	118,576	-	118,576	10,439	-	10,439
6313 Pupil Services	525,000	-	525,000	257,500	-	257,500	208,318	-	208,318
6315 Audit Services	24,000	-	24,000	23,000	-	23,000	22,300	-	22,300
6316 Data Processing/Tech Services	904,700	-	904,700	1,685,584	-	1,685,584	1,070,790	-	1,070,790
6317 Legal Services	185,000	-	185,000	290,000	-	290,000	130,727	-	130,727
6318 Election Services	25,000	-	25,000	15,000	-	15,000	-	-	-
6319 Other Professional Services	3,426,233	1,600,000	5,026,233	2,659,492	1,630,000	4,289,492	1,884,266	-	1,884,266
6332 Repairs and Maintenance	1,062,836	-	1,062,836	1,386,300	-	1,386,300	892,508	-	892,508
6333 Rentals - Land and Buildings	2,700	-	2,700	4,000	-	4,000	3,085	-	3,085
6334 Rentals - Equipment	239,537	-	239,537	306,458	-	306,458	281,848	-	281,848
6335 Water and Sewer	360,000	-	360,000	376,000	-	376,000	276,308	-	276,308
6336 Trash Removal	143,750	-	143,750	119,918	-	119,918	109,319	-	109,319
6337 Technology-Related Repairs and Maint	-	-	-	-	-	-	215,488	-	215,488
6341 Contracted Trans To/From School	962,701	-	962,701	1,023,075	-	1,023,075	620,768	-	620,768
6342 Other Contracted Pupil Trans	85,000	-	85,000	253,456	-	253,456	60,589	-	60,589
6343 Travel	707,391	-	707,391	664,642	-	664,642	246,774	-	246,774
6349 Other Transportation Services	-	-	-	-	-	-	1,348	-	1,348
6351 Property Insurance	560,500	-	560,500	466,506	-	466,506	477,835	-	477,835
6352 Liability Insurance	600,000	-	600,000	451,201	-	451,201	479,486	-	479,486
6353 Fidelity Bond Premium	2,000	-	2,000	2,000	-	2,000	1,566	-	1,566
6359 Judgments and Settlements	50,000	-	50,000	50,000	-	50,000	-	-	-
6361 Communication	299,705	-	299,705	298,913	-	298,913	277,469	-	277,469
6362 Advertising	99,595	-	99,595	83,240	-	83,240	51,073	-	51,073
6371 Dues & Memberships	214,387	-	214,387	212,444	-	212,444	147,609	-	147,609
6391 Other Purchased Services	3,634,674	-	3,634,674	2,271,166	-	2,271,166	2,228,520	-	2,228,520
6398 Other Expenses	502,100	-	502,100	535,881	-	535,881	147,130	-	147,130
6411 General Supplies	7,270,349	-	7,270,349	6,717,460	-	6,717,460	6,807,763	-	6,807,763
6412 Supplies - Technology-Related	3,343,878	-	3,343,878	2,170,014	-	2,170,014	1,573,631	-	1,573,631
6431 Textbooks	475,000	-	475,000	482,735	-	482,735	43,047	-	43,047
6441 Library Books	197,449	-	197,449	195,941	-	195,941	143,156	-	143,156
6451 Resource Materials	60,400	-	60,400	40,910	-	40,910	25,329		25,329
6471 Food Supplies - Nutrition Service	3,000,000	-	3,000,000	3,100,000	-	3,100,000	1,912,170	-	1,912,170
6481 Electricity	2,335,000	-	2,335,000	2,350,000	-	2,350,000	2,022,170	-	2,022,170
6482 Gas-Natural	340,000	-	340,000	406,000	-	406,000	257,519		257,519
6486 Fuel - Vehicles	474,628	-	474,628	532,688	-	532,688	315,855	-	315,855
6491 Other Supplies & Materials	94,710	-	94,710	141,907	-	141,907	99,903	-	99,903
Total Expenditures	**75,032,149**	**93,979,444**	**169,011,593**	**69,806,741**	**88,594,466**	**158,401,207**	**60,602,752**	**86,380,030**	**146,982,782**

*Actual values presented are rounded

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53

THREE-YEAR COMPARISON OF EXPENDITURES-DEBT AND CAPITAL FUNDS BY OBJECT

Description	2022-2023 Budget			2021-2022 Estimated Actual*			2020-2021 Acutal*		
	Debt	Capital	Total	Debt	Capital	Total	Debt	Capital	Total
6521 Buildings	-	1,533,886	1,533,886	-	1,926,177	1,926,177	-	13,146,130	13,146,130
6531 Improvement to Sites	-	386,123	386,123	-	1,082,939	1,082,939	-	87,689	87,689
6541 Regular Equipment	-	367,000	367,000	-	278,023	278,023	-	201,683	201,683
6542 Equipment - Classroom Instruction	-	-	-	-	-	-	-	11,298	11,298
6543 Technology-Related Hardware	-	838,616	838,616	-	361,517	361,517	-	748,800	748,800
6551 Vehicles (Except School Buses)	-	377,215	377,215	-	408,003	408,003	-	255,870	255,870
6552 Pupil Transportation Vehicles (Buses)	-	443,805	443,805	-	429,998	429,998	-	458,872	458,872
6553 School Buses-Purch. with Specific Non-Local Funds	-	-	-	-	-	-	-	432,964	432,964
6591 Other Capital Outlay	-	-	-	-	-	-	-	165	165
6611 Principal - Bonded Indebtedness	6,450,000	-	6,450,000	5,810,000	-	5,810,000	7,705,000	-	7,705,000
6613 Principal - Lease Purchase	-	4,390,918	4,390,918	-	6,408,124	6,408,124	-	4,952,653	4,952,653
6621 Interest - Bonded Indebtedness	4,246,047	-	4,246,047	4,435,847	-	4,435,847	4,650,496	-	4,650,496
6623 Interest - Lease Purchase	-	1,231,836	1,231,836	-	1,365,881	1,365,881	-	1,401,433	1,401,433
6631 Fees - Bonded Indebtedness	5,500	-	5,500	5,500	-	5,500	4,062	996	5,058
6633 Fees - Lease Purchase	-	5,500	5,500	-	5,500	5,500	-	4,594	4,594
Total Expenditures	**10,701,547**	**9,574,899**	**20,276,446**	**10,251,347**	**12,266,162**	**22,517,509**	**12,359,558**	**21,703,147**	**34,062,705**

*Actual values presented are rounded

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
SUMMARY OF EXPENDITURE PROGRAM CATEGORIES-ALL FUNDS

Program	Description	2022-2023 Budget	2021-2022 Est. Actual	2020-2021 Actual*
1111	Elementary	26,517,504	23,482,999	20,636,458
1131	Middle School	14,233,917	13,904,114	12,418,179
1151	High School	18,069,289	16,897,435	14,213,437
1191	Summer School	41,450	1,062,962	833,908
1192	Juvenile Program	97,816	98,412	96,502
1193	Alternative Programs	988,547	854,196	830,900
1195	Virtual Instruction	245,085	434,358	7,283,792
1211	Gifted & Talented	1,142,966	1,002,849	714,245
1221	Special Education	13,935,510	13,375,768	12,725,313
1224	Proportionate Share Services	-	-	5,475
1251	Supplemental Instruction	240,515	193,448	152,262
1253	Institutions for Adjudicated Students	19,416	19,416	16,345
1271	Bilingual	743,963	759,881	715,083
1281	Early Childhood SpED	1,196,515	1,116,491	1,037,937
1331	Family & Consumer Sciences Ed	-	53,214	53,214
1391	Other Career Education	343,652	234,825	72,812
1411	Student Activities	2,676,117	2,654,514	1,645,215
1421	School Sponsored Athletics	2,745,204	2,674,195	2,617,200
1911	Tuition to Other Dist in State	335,000	255,000	287,590
1921	Area Career Center Fees	806,700	799,125	714,781
1932	Tuition, SpED out of State	-	-	40,300
1933	Tuition, SpEd Private Agency	1,180,000	1,080,000	1,080,291
1941	Contracted Education	153,750	160,700	86,230
Instruction		**85,712,916**	**81,113,902**	**78,277,469**

*Actual values presented are rounded

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
SUMMARY OF EXPENDITURE PROGRAM CATEGORIES-ALL FUNDS (CONTINUED)

Program	Description	2022-2023 Budget	2021-2022 Est. Actual	2020-2021 Actual*
2111	Attendance & Social Work	-	-	25,469
2112	Attendance Services	3,150	3,300	2,237
2113	Social Work Services	1,149,116	1,126,642	1,093,690
2114	Pupil Accounting Services	522,909	425,405	344,768
2122	Counseling Services	3,612,996	3,365,784	3,365,925
2129	Other Guidance Services	81,120	78,057	76,710
2134	Nursing Services	2,401,302	2,325,932	2,217,892
2142	Psychological Services	3,735,776	2,621,647	2,445,177
2151	Speech Pathology & Audiology Area Dir	4,576	-	-
2152	Speech Pathology & Audiology	2,388,600	2,253,246	2,219,170
2162	Occupational Therapy	526,696	499,183	483,283
2172	Physical Therapy	170,445	166,791	160,786
2182	Visually Impaired/Vision Services	104,199	68,501	69,252
2191	Other Support Services-Students	312,913	114,125	114,823
2211	Improvement of Instruction**	5,815,412	3,593,186	184,624
2212	Instruction & Curriculum Development	1,311,384	1,213,880	1,105,050
2213	Instructional Staff Training	574,230	636,078	432,153
2214	Professional Development	511,528	557,550	251,797
2219	Other Improvement of Instruction	235,675	229,954	230,072
2221	Educational Media Direction	283,493	249,404	174,866
2222	School Library Services	2,632,318	2,532,133	2,368,469
2223	Audiovisual Services	74,300	54,750	19,427
2224	Educational Television Services	207,960	207,960	205,408
2311	Board of Education	235,300	297,050	147,823
2321	Office of the Superintendent	1,674,035	1,623,835	1,486,954
2322	Community Relations	284,242	211,844	213,306
2329	Other Executive Administration	2,974,132	2,697,498	2,855,429
2331	Administrative Technology	5,584,548	5,753,771	5,195,385
2411	Office of the Principal	8,287,573	7,820,472	7,314,978
2491	Other Support Services-Administration	44,800	58,125	76,454
2521	Fiscal Services	684,419	770,096	554,540
2529	Risk Management	8,000	10,000	12,443
2542	Care and Upkeep of Buildings	14,774,043	14,053,161	12,362,926
2543	Care and Upkeep of Grounds	1,209,475	1,046,169	882,771
2545	Vehicle Servicing and Maintenance	147,604	221,892	104,165
2546	Security Services	1,514,031	1,466,376	1,734,617
2549	Other Operation of Plant Services	3,000	134,199	130,040
2551	Contracted Transportation-Students	146,783	428,144	138,337
2552	Dist Operated Pupil Transportation	5,178,709	5,278,597	3,759,163
2553	Contracted Trans SpEd	932,600	943,865	543,020
2554	District Operated Trans SpED	8,000	10,000	1,260,972
2558	Non-Allowable Transportation	4,000	4,000	477,999
2559	Early Childhood SpEd Transportation	-	200	377,770
2562	Food Preparation and Dispensing	7,111,312	6,710,412	5,503,462
2573	Warehousing and Distributing Services	1,368,051	920,613	885,972
2574	Printing, Publishing, Duplicating	105,388	82,246	81,118
2621	Planning, Research, Development	21,000	35,000	64,037
2625	Research Services	26,000	25,300	25,204
2629	Other Planning, Research, Development	-	10,000	16,882
2633	Public Information Services	83,050	83,050	93,029
2641	Staff Services Direction	1,497,078	1,390,345	1,309,800
2642	Recruitment and Placement	4,000	4,000	88
2644	Professional Development Non-Instr	2,500	2,500	3,400
2649	Other Staff Services	56,500	56,500	2,790
2691	Other Supporting Services - Central Office	80,749	76,940	6,364
2911	Other Supporting Services	1,167,745	976,549	3,235,626
	Support Services	**81,878,765**	**75,526,257**	**68,447,912**

*Actual values presented are rounded

**Estimated Employee Cost Projection values are reflected under Improvement of Instruction and will be re-distributed through actual payments

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53

SUMMARY OF EXPENDITURE PROGRAM CATEGORIES-ALL FUNDS (CONTINUED)

Program	Description	2022-2023 Budget	2021-2022 Est. Actual	2020-2021 Actual*
3111	Community Services	172,528	139,445	14,743
3511	Early Childhood Program	249,696	226,276	223,879
3512	Early Childhood Instruction	1,097,318	980,691	810,884
3611	Homeless & Other Disadvantaged	2,000	2,000	338
3711	Non-Public School Student Services	14,495	14,495	23,330
3811	Custody & Care of Children	1,865,511	1,847,382	1,273,914
3812	Afterschool Program	-	-	3,068
3911	Other Community Services	40,000	23,300	15,996
3912	Parental Involvement	5,000	5,000	900
4031	Architecture, Engineering & Legal	30,391	23,514	278,869
4051	Building Acquisition, Construction	1,857,221	2,985,602	12,536,042
4091	Other Facilities Acq & Construction	32,397	-	418,909
5111	Principal-Bonded Indebtedness	6,450,000	5,810,000	7,705,000
5131	Principal-Lease Purchase	4,390,918	6,408,124	4,952,653
5211	Interest-Bonded Indebtedness	4,246,047	4,435,847	4,650,497
5231	Interest-Lease Purchase	1,231,836	1,365,881	1,401,433
5311	Fees-Bonded Indebtedness	5,500	5,500	5,057
5331	Fees-Lease Purchase	5,500	5,500	4,594
Non-Instruction/Support Services		**21,696,358**	**24,278,557**	**34,320,106**
GRAND TOTAL		**189,288,039**	**180,918,716**	**181,045,487**

*Actual values presented are rounded

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
THREE-YEAR COMPARISON OF EXPENDITURES-OPERATING FUNDS BY PROGRAM

Description	2022-2023 Budget			2021-2022 Estimated Actual			2020-2021 Actual*		
	General	Teacher	Total	General	Teacher	Total	General	Teacher	Total
1111 Elementary	3,238,687	23,278,817	26,517,504	1,720,144	21,762,855	23,482,999	1,089,605	19,546,854	20,636,458
1131 Middle School	440,620	13,793,297	14,233,917	458,420	13,445,694	13,904,114	528,149	11,890,029	12,418,179
1151 High School	2,091,056	15,978,233	18,069,289	1,817,220	15,080,215	16,897,435	955,543	13,246,596	14,202,139
1191 Summer School	41,450	-	41,450	39,240	1,023,722	1,062,962	33,400	800,508	833,908
1192 Juvenile Program	-	97,816	97,816	-	98,412	98,412	-	96,502	96,502
1193 Alternative Programs	13,900	974,647	988,547	23,400	830,796	854,196	12,065	818,835	830,900
1195 Virtual Instruction	-	245,085	245,085	-	434,358	434,358	-	7,283,792	7,283,792
1211 Gifted & Talented	190,335	952,631	1,142,966	86,766	916,083	1,002,849	69,426	644,819	714,245
1221 Special Education	4,839,034	9,096,476	13,935,510	4,932,791	8,442,977	13,375,768	4,558,167	8,167,146	12,725,313
1224 Proportionate Share Services	-	-	-	-	-	-	1,470	4,005	5,475
1251 Supplemental Instruction	18,097	222,418	240,515	53,830	139,618	193,448	42,982	109,280	152,262
1253 Institutions for Adjudicated Students	19,416	-	19,416	19,416	-	19,416	5,673	10,672	16,345
1271 Bilingual	138,881	605,082	743,963	143,146	616,735	759,881	135,009	580,074	715,083
1281 Early Childhood SpED	397,714	798,801	1,196,515	401,851	714,640	1,116,491	311,450	726,487	1,037,937
1331 Family & Consumer Sciences Ed	-	-	-	-	53,214	53,214	-	53,214	53,214
1391 Other Career Education	55,080	288,572	343,652	40,207	194,818	235,025	41,659	31,153	72,812
1411 Student Activities	2,037,385	638,732	2,676,117	2,036,063	618,451	2,654,514	1,010,850	634,365	1,645,215
1421 School Sponsored Athletics	1,176,217	1,518,987	2,695,204	1,125,124	1,491,367	2,616,491	1,066,335	1,550,865	2,617,200
1911 Tuition to Other Dist in State	335,000	-	335,000	255,000	-	255,000	287,590	-	287,590
1921 Area Career Center Fees	-	806,700	806,700	-	799,125	799,125	-	714,781	714,781
1931 Tuition, SpED in State	-	-	-	-	-	-	-	-	-
1932 Tuition, SpED out of State	-	-	-	-	-	-	20,000	20,300	40,300
1933 Tuition, SpEd Private Agency	-	1,180,000	1,180,000	-	1,080,000	1,080,000	12,500	1,067,791	1,080,291
1941 Contracted Education	153,750	-	153,750	160,700	-	160,700	86,230	-	86,230
2111 Attendance & Social Work	-	-	-	-	-	-	25,469	-	25,469
2112 Attendance Services	3,150	-	3,150	3,300	-	3,300	2,237	-	2,237
2113 Social Work Services	1,149,116	-	1,149,116	1,126,642	-	1,126,642	1,093,690	-	1,093,690
2114 Pupil Accounting Services	354,322	168,587	522,909	262,960	162,445	425,405	186,927	157,841	344,768
2122 Counseling Services	425,546	3,187,450	3,612,996	423,486	2,942,298	3,365,784	437,940	2,927,985	3,365,925
2129 Other Guidance Services	81,120	-	81,120	78,057	-	78,057	76,710	-	76,710
2134 Nursing Services	2,401,302	-	2,401,302	2,325,932	-	2,325,932	2,217,892	-	2,217,892
2139 Other Health Services	-	-	-	-	-	-	-	-	-
2142 Psychological Services	3,655,455	80,321	3,735,776	2,540,911	80,736	2,621,647	2,365,783	79,394	2,445,177
2151 Speech Pathology & Audiology Area Dir	-	4,576	4,576	-	-	-	-	-	-
2152 Speech Pathology & Audiology	40,000	2,348,600	2,388,600	-	2,253,246	2,253,246	1,400	2,217,770	2,219,170
2162 Occupational Therapy	526,696	-	526,696	499,183	-	499,183	483,283	-	483,283
2172 Physical Therapy	170,445	-	170,445	166,791	-	166,791	160,786	-	160,786
2182 Visually Impaired/Vision Services	35,000	69,199	104,199	-	68,501	68,501	-	69,252	69,252
2191 Other Support Services-Students	270,378	42,535	312,913	73,328	40,797	114,125	74,918	39,905	114,823
2211 Improvement of Instruction**	2,165,646	3,649,766	5,815,412	1,619,361	1,973,825	3,593,186	184,624	-	184,624
2212 Instruction & Curriculum Development	127,622	1,183,762	1,311,384	98,074	1,115,806	1,213,880	7,442	1,097,608	1,105,050
2213 Instructional Staff Training	443,279	130,951	574,230	490,782	145,296	636,078	313,760	118,393	432,153
2214 Professional Development	384,524	127,004	511,528	384,524	173,026	557,550	125,037	126,760	251,797
2219 Other Improvement of Instruction	235,675		235,675	229,754	-	229,754	230,072	-	230,072
2221 Educational Media Direction	147,600	135,893	283,493	118,616	130,788	249,404	48,290	126,576	174,866
2222 School Library Services	863,486	1,768,832	2,632,318	806,651	1,725,482	2,532,133	771,496	1,596,973	2,368,469
2223 Audiovisual Services	74,300	-	74,300	54,750	-	54,750	19,427	-	19,427
2224 Educational Television Services	207,960	-	207,960	207,960	-	207,960	205,408	-	205,408
2311 Board of Education	235,300	-	235,300	297,050	-	297,050	147,823	-	147,823

*Actual values presented are rounded
**Estimated Employee Cost Projection values are reflected under Improvement of Instruction and will be re-distributed through actual payments

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53

THREE-YEAR COMPARISON OF EXPENDITURES-OPERATING FUNDS BY PROGRAM (CONTINUED)

Description	2022-2023 Budget			2021-2022 Estimated Actual			2020-2021 Actual*		
	General	Teacher	Total	General	Teacher	Total	General	Teacher	Total
2321 Office of the Superintendent	516,355	1,157,680	1,674,035	512,509	1,111,326	1,623,835	423,730	1,063,224	1,486,954
2322 Community Relations	284,242	-	284,242	211,844	-	211,844	213,306	-	213,306
2329 Other Executive Administration	832,297	2,141,835	2,974,132	590,315	2,107,183	2,697,498	726,615	2,128,814	2,855,429
2331 Administrative Technology	4,714,740	31,192	4,745,932	5,358,215	34,039	5,392,254	4,412,529	34,056	4,446,585
2411 Office of the Principal	1,987,136	6,300,437	8,287,573	1,923,833	5,896,639	7,820,472	1,460,239	5,854,739	7,314,978
2491 Other Support Services-Administration	44,800	-	44,800	58,125	-	58,125	76,454	-	76,454
2521 Fiscal Services	684,419	-	684,419	770,096	-	770,096	554,374	-	554,374
2529 Risk Management	8,000	-	8,000	10,000	-	10,000	12,443	-	12,443
2542 Care and Upkeep of Buildings	14,612,249	-	14,612,249	13,878,721	-	13,878,721	12,280,481	-	12,280,481
2543 Care and Upkeep of Grounds	1,024,531	-	1,024,531	843,697	-	843,697	734,384	-	734,384
2545 Vehicle Servicing and Maintenance	147,604	-	147,604	221,892	-	221,892	104,165	-	104,165
2546 Security Services	1,514,031	-	1,514,031	1,466,376	-	1,466,376	1,710,547	-	1,710,547
2549 Other Operation of Plant Services	3,000	-	3,000	134,199	-	134,199	130,040	-	130,040
2551 Contracted Transportation-Students	146,783	-	146,783	428,144	-	428,144	138,337	-	138,337
2552 Dist Operated Pupil Transportation	4,590,882	-	4,590,882	4,842,099	-	4,842,099	3,250,629	-	3,250,629
2553 Contracted Trans SpEd	932,600	-	932,600	943,865	-	943,865	543,020	-	543,020
2554 District Operated Trans SpED	8,000	-	8,000	10,000	-	10,000	1,260,972	-	1,260,972
2558 Non-Allowable Transportation	4,000	-	4,000	4,000	-	4,000	5,598	-	5,598
2559 Early Childhood SpEd Transportation	-	-	-	200	-	200	377,770	-	377,770
2562 Food Preparation and Dispensing	6,961,312	-	6,961,312	6,465,502	-	6,465,502	5,389,910	-	5,389,910
2573 Warehousing and Distributing Services	1,314,596	-	1,314,596	920,613	-	920,613	885,972	-	885,972
2574 Printing, Publishing, Duplicating	105,388	-	105,388	82,246	-	82,246	81,118	-	81,118
2621 Planning, Research, Development	21,000	-	21,000	35,000	-	35,000	64,037	-	64,037
2624 Planning Services	-	-	-	-	-	-	-	-	-
2625 Research Services	26,000	-	26,000	25,300	-	25,300	25,204	-	25,204
2629 Other Planning, Research, Development	-	-	-	10,000	-	10,000	16,882	-	16,882
2633 Public Information Services	83,050	-	83,050	83,050	-	83,050	93,029	-	93,029
2641 Staff Services Direction	1,309,072	188,006	1,497,078	1,206,621	183,724	1,390,345	1,127,212	182,588	1,309,800
2642 Recruitment and Placement	4,000	-	4,000	4,000	-	4,000	88	-	88
2644 Professional Development Non-Instr	2,500	-	2,500	2,500	-	2,500	3,400	-	3,400
2649 Other Staff Services	56,500	-	56,500	56,500	-	56,500	2,790	-	2,790
2691 Other Support Services-Central Office	80,749	-	80,749	76,940	-	76,940	6,364	-	6,364
2911 Other Supporting Services	1,167,745	-	1,167,745	976,549	-	976,549	3,221,543	14,083	3,235,626
3111 Community Services	172,528	-	172,528	139,445	-	139,445	14,743	-	14,743
3511 Early Childhood Program	249,696	-	249,696	226,276	-	226,276	223,879	-	223,879
3512 Early Childhood Instruction	310,794	786,524	1,097,318	274,462	706,229	980,691	264,885	545,999	810,884
3611 Homeless & Other Disadvantaged	2,000	-	2,000	2,000	-	2,000	338	-	338
3711 Non-Public School Student Services	14,495	-	14,495	14,495	-	14,495	23,330	-	23,330
3811 Custody & Care of Children	1,865,511	-	1,865,511	1,847,382	-	1,847,382	1,273,915	-	1,273,915
3812 Afterschool Program	-	-	-	-	-	-	3,068	-	3,068
3911 Other Community Services	40,000	-	40,000	23,300	-	23,300	15,996	-	15,996
3912 Parental Involvement	5,000	-	5,000	5,000	-	5,000	900	-	900
Total Expenditures	**75,032,149**	**93,979,444**	**169,011,593**	**69,806,741**	**88,594,466**	**158,401,207**	**60,602,752**	**86,380,030**	**146,982,782**

*Actual values presented are rounded

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53

THREE-YEAR COMPARISON OF EXPENDITURES-DEBT AND CAPITAL FUNDS BY PROGRAM

Description	2022-2023 Budget			2021-2022 Estimated Actual			2020-2021 Actual*		
	Debt	Capital	Total	Debt	Capital	Total	Debt	Capital	Total
1151 High School	-	-	-	-	-	-	-	11,298	11,298
1421 School Sponsored Athletics	-	50,000	50,000	-	57,704	57,704	-	-	-
2331 Administrative Technology	-	838,616	838,616	-	361,517	361,517	-	748,800	748,800
2521 Fiscal Services	-	-	-	-	-	-	-	165	165
2542 Care and Upkeep of Buildings	-	161,794	161,794	-	174,440	174,440	-	82,445	82,445
2543 Care and Upkeep of Grounds	-	184,944	184,944	-	202,472	202,472	-	148,387	148,387
2546 Security Services	-	-	-	-	-	-	-	24,070	24,070
2552 Dist Operated Pupil Transportation	-	587,827	587,827	-	436,498	436,498	-	508,534	508,534
2558 Non-Allowable Transportation	-	-	-	-	-	-	-	472,401	472,401
2562 Food Preparation and Dispensing	-	150,000	150,000	-	244,910	244,910	-	113,552	113,552
2573 Warehousing and Distributing Services	-	53,455	53,455	-	-	-	-	-	-
4031 Architecture, Engineering & Legal	-	30,391	30,391	-	23,514	23,514	-	278,869	278,869
4051 Building Acquisition, Construction	-	1,857,221	1,857,221	-	2,985,602	2,985,602	-	12,536,042	12,536,042
4091 Other Facilities Acq & Construction	-	32,397	32,397	-	-	-	-	418,909	418,909
5111 Principal-Bonded Indebtedness	6,450,000	-	6,450,000	5,810,000	-	5,810,000	7,705,000	-	7,705,000
5131 Principal-Lease Purchase	-	4,390,918	4,390,918	-	6,408,124	6,408,124	-	4,952,653	4,952,653
5211 Interest-Bonded Indebtedness	4,246,047	-	4,246,047	4,435,847	-	4,435,847	4,650,496	-	4,650,496
5231 Interest-Lease Purchase	-	1,231,836	1,231,836	-	1,365,881	1,365,881	-	1,401,433	1,401,433
5311 Fees-Bonded Indebtedness	5,500	-	5,500	5,500	-	5,500	4,062	995	5,057
5331 Fees-Lease Purchase	-	5,500	5,500	-	5,500	5,500	-	4,594	4,594
Total Expenditures	**10,701,547**	**9,574,899**	**20,276,446**	**10,251,347**	**12,266,162**	**22,517,509**	**12,359,558**	**21,703,147**	**34,062,705**

*Actual values presented are rounded

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
OPERATING PROJECTIONS

Revenue		Actual 2020-21		Change FY20 to FY21	Projection 2021-22		Change FY21 to FY22
Current Property Tax	5111	$ 47,482,354	3.5%	1,594,223	$ 52,117,865	9.8%	4,635,511
Delinquent Property Tax	5112	$ 2,605,187	75.0%	1,116,758	$ 1,500,000	-42.4%	(1,105,187)
Proposition C Tax	5113	$ 12,896,965	5.3%	650,197	$ 14,927,441	15.7%	2,030,476
In Lieu Of Tax	5116	$ 7,508,617	28.6%	1,670,071	$ 1,128,061	-85.0%	(6,380,556)
Other Local	51xx	$ 7,186,381	-26.9%	(2,645,206)	$ 7,973,748	11.0%	787,367
County	52xx	$ 2,169,122	-4.2%	(94,877)	$ 2,234,940	3.0%	65,818
State-Basic Formula, Clsrm Trust	5311,19	$ 59,443,753	1.1%	675,430	$ 62,137,958	4.5%	2,694,205
State-Other	53xx	$ 5,133,718	-18.5%	(1,166,828)	$ 4,917,094	-4.2%	(216,624)
Federal Revenue	54xx	$ 8,784,720	42.1%	2,602,799	$ 11,822,928	34.6%	3,038,208
Other	56xx/58xx	$ 169,313	8.5%	13,329	$ 130,658	-22.8%	(38,655)
Total Revenues		**$ 153,380,130**		**4,415,894**	**$ 158,890,693**		**5,510,563**
% Change		3.0%			3.6%		
Expenditures							
Salaries Recurring	61xx	$ 91,686,920	0.8%	711,065	$ 94,983,281	3.6%	3,296,361
Benefit-Retirement PSRS	6211	$ 10,475,175	1.0%	106,130	$ 10,697,267	2.1%	222,092
Benefit-Retirement PEERS	6221	$ 2,009,274	1.8%	36,035	$ 2,180,796	8.5%	171,522
Benefit-Fica/Medicare	623x	$ 2,887,240	0.4%	10,447	$ 2,983,543	3.3%	96,303
Benefit-Medical, Dental, Vision, Life	6241	$ 11,806,630	4.7%	535,336	$ 12,354,873	4.6%	548,243
Benefit-Disability	624x-xx5	$ 369,075	1.6%	5,683	$ 388,104	5.2%	19,029
Benefit-Worker Compensation	626x	$ 785,134	3.8%	28,531	$ 809,054	3.0%	23,920
Benefit-Unemployment Insurance	627x	$ 45,434	89.3%	21,432	$ 15,000	-67.0%	(30,434)
Purchased Services	63xx	$ 13,684,857	-13.8%	(2,186,462)	$ 17,851,634	30.4%	4,166,777
Supplies	64xx	$ 13,233,043	1.0%	128,513	$ 16,137,655	21.9%	2,904,612
Total Expenditures		**$ 146,982,782**		**(603,291)**	**$ 158,401,207**		**11,418,425**
% Change		-0.4%			7.8%		
Transfer Out to Fund 4		$ 5,870,301		$ 5,870,301	$ 1,500,000		$ (4,370,301)
Ending Balance Fund 1 & 2		$ 41,762,261		$ 527,047	$ 40,751,747		$ (1,010,514)
Restricted Fund Balance		$ 55,869			$ 55,869		
Fund Balance %		**28.38%**		**0.47%**	**25.69%**		**-2.68%**
Change in Ending Fund 1 & 2		$ 527,047		$ (851,115)	$ (1,010,514)		$ (1,537,561)
Fund 4 Rev (Exclude Bond)		$ 8,218,821		$ 3,651,321	$ 5,363,914		$ (2,854,907)
Fund 4 Exp (Exclude Bond)		$ 11,131,900		$ (2,438,916)	$ 12,266,162		$ 1,134,262
Transfer in from Fund 1		$ 5,870,301		$ 5,870,301	$ 1,500,000		$ (4,370,301)
Ending Balance Fund 4		$ 5,656,538		$ 2,957,222	$ 254,290		$ (5,402,248)
Change in Ending Fund 4 Bal		$ 2,957,222		$ 11,960,538	$ (5,402,248)		$ (8,359,470)
Ending Balance Fund 1, 2 & 4		$ 47,418,798		$ 3,484,269	$ 41,006,036		$ (6,412,762)
		29.99%		2.73%	24.03%		-5.96%
Chg Ending Bal Fund 1, 2 & 4		$ 3,484,269		$ 11,109,423	$ (6,412,762)		$ (9,897,031)

Assumptions 2020-2021
New Assumptions to be provided as available

AV 1,094,870,878 2.34% increase
Oper levy 4.5356, 98.59% coll rate estimate

Dollar Value Modifier 1.078
Prop C*prior year WADA 1,046.00
Estimated Summer ADA 258.5665

Estimated Regular ADA 11,756.8667
Per September count
State Adequacy Target $6,375

Additional FTE = 32
Includes additional salary and benefit for step and horizontal movement.

Benefit rate changes:
PSRS no change = 14.5%
PEERS no change = 6.86%

Assumptions 2021-2022
New Assumptions to be provided as available

AV 1,380,666,152 26.10% increase
Oper levy 4.0083, 98.59% coll rate estimate

Dollar Value Modifier 1.078
Prop C*prior year WADA 1,213.90
Estimated Summer ADA 433.1035

Estimated Regular ADA 11,728.0125
Per September count
State Adequacy Target $6,375

Additional FTE = 42.34
Includes additional salary and benefit for step and horizontal movement.

Benefit rate changes:
PSRS no change = 14.5%
PEERS no change = 6.86%

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
OPERATING PROJECTIONS

Revenue		Projection 2022-23		Change FY22 to FY23
Current Property Tax	5111	$ 57,531,675	10.4%	5,413,810
Delinquent Property Tax	5112	$ 1,000,000	-33.3%	(500,000)
Proposition C Tax	5113	$ 15,466,915	3.6%	539,474
In Lieu Of Tax	5116	$ 1,156,263	2.5%	28,202
Other Local	51xx	$ 13,630,893	70.9%	5,657,145
County	52xx	$ 2,320,814	3.8%	85,874
State-Basic Formula, Clsrm Trust	5311,19	$ 62,137,958	0.0%	-
State-Other	53xx	$ 5,790,000	17.8%	872,906
Federal Revenue	54xx	$ 7,353,279	-37.8%	(4,469,649)
Other	56xx/58xx	$ 105,000	-19.6%	(25,658)
Total Revenues		**$ 166,492,796**		**7,602,103**
% Change		4.8%		
Expenditures				
Salaries Recurring	61xx	$ 94,983,281	0.0%	-
Benefit-Retirement PSRS	6211	$ 10,697,267	0.0%	-
Benefit-Retirement PEERS	6221	$ 2,180,796	0.0%	-
Benefit-Fica/Medicare	623x	$ 2,983,543	0.0%	-
Benefit-Medical, Dental, Vision, Life	6241	$ 12,354,873	0.0%	-
Benefit-Disability	624x-xx5	$ 388,104	0.0%	-
Benefit-Worker Compensation	626x	$ 809,054	0.0%	-
Benefit-Unemployment Insurance	627x	$ 15,000	0.0%	-
Additional Salary Allocation	61xx	$ 6,030,445	0.0%	6,030,445
Additional Benefit Allocation	62xx	$ 1,993,785	0.0%	1,993,785
Purchased Services	63xx	$ 18,984,031	6.3%	1,132,397
Supplies	64xx	$ 17,591,414	9.0%	1,453,759
Total Expenditures		**$ 169,011,593**		**10,610,386**
% Change		6.7%		
Transfer Out to Fund 4		$ 1,500,000		$ -
Ending Balance Fund 1 & 2		$ 36,732,949		$ (4,018,797)
Restricted Fund Balance		$ 55,869		
Fund Balance %		**21.70%**		**-3.99%**
Change in Ending Fund 1 & 2		$ (4,018,797)	$ (3,008,283)	$ (184,243)
Fund 4 Rev (Exclude Bond)		$ 9,368,076		$ 4,004,162
Fund 4 Exp (Exclude Bond)		$ 9,574,899		$ (2,691,263)
Transfer in from Fund 1		$ 1,500,000		$ -
Ending Balance Fund 4		$ 1,547,466		$ 1,293,177
Change in Ending Fund 4 Bal		$ 1,293,177		$ 6,695,425
Ending Balance Fund 1, 2 & 4		$ 38,280,416		$ (2,725,621)
		21.44%		-2.59%
Chg Ending Bal Fund 1, 2 & 4		$ (2,725,621)		$ 3,687,141

Assumptions 2022-2023
New Assumptions to be provided as available

AV estimated increase 5.74%
Oper levy 4.0093, 98.68% coll rate estimate

Dollar Value Modifier 1.08
Prop C*prior year 1,257.77
Estimated 433.1035
Estimated
Regular ADA 11,671.1091
Per Demographer Report 15 fewer students
State Adequacy Target $6,375

Additional FTE = TBD
Includes additional salary and benefit for step and horizontal movement.

Benefit rate changes:
PSRS no change = 14.5%
PEERS no change = 6.86%

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
JANUARY 2022 MEMBERSHIP

ELEMENTARY SCHOOL	K	1st	2nd	3rd	4th	5th	TOTAL
Alexander Doniphan Elementary	70.80	61.03	65.83	62.00	60.00	53.83	373.49
EPiC Elementary	48.00	46.00	49.00	49.00	50.00	47.00	289.00
Franklin Elementary	37.00	38.00	48.00	44.00	51.00	54.00	272.00
Kellybrook Elementary	83.57	83.00	88.61	100.00	84.00	96.00	535.18
Lewis and Clark Elementary	86.00	88.55	81.00	101.00	118.00	99.00	573.55
Liberty Oaks Elementary	83.00	89.00	69.00	99.00	80.00	101.00	521.00
Lillian Schumacher Elementary	64.00	86.00	71.00	77.00	84.00	100.00	482.00
Manor Hill Elementary	52.00	48.64	50.00	64.67	63.00	55.00	333.31
Ridgeview Elementary	67.00	57.57	77.85	69.00	55.02	69.00	395.44
Shoal Creek Elementary	124.00	148.57	159.00	163.00	153.00	134.00	881.57
Warren Hills Elementary	102.00	91.00	95.00	96.00	106.00	105.00	595.00
Total Elementary School	**817.37**	**837.36**	**854.29**	**924.67**	**904.02**	**913.83**	**5,251.54**

MIDDLE SCHOOL	6th	7th	8th				TOTAL
Discovery Middle School	229.57	208.00	243.00				680.57
Heritage Middle School	243.00	293.14	276.29				812.43
Liberty Middle School	211.50	213.00	233.71				658.21
South Valley Middle School	250.40	255.00	325.71				831.11
Total Middle School	**934.47**	**969.14**	**1,078.71**				**2,982.32**

HIGH SCHOOL	9th	10th	11th	12th			TOTAL
Liberty High School	497.57	481.57	511.00	474.00			1,964.14
Liberty North High School	523.86	594.22	550.60	511.20			2,179.88
Total High School	**1,021.43**	**1,075.79**	**1,061.60**	**985.20**			**4,144.02**

Total K-12 Membership							**12,377.88**
Early Childhood							46.00
Total District Membership							**12,423.88**

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
GENERAL BUDGET SUMMARY 2021-2022 FISCAL YEAR
PROJECTION 2022-2023

Estimated 2021-2022	General Fund	Student Activity Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Bond Fund	Total All Funds
Beginning Fund Balance	40,157,075.89	1,605,181.01	-	15,494,236.54	5,656,538.47	-	62,913,031.91
Revenues by Fund	99,132,006.00	2,000,000.00	57,758,687.00	21,859,173.00	5,363,914.00	-	186,113,780.00
Expenditures by Fund	67,806,741.00	2,000,000.00	88,594,466.00	10,251,347.00	12,266,162.00	-	180,918,716.00
Transfers	(32,335,779.00)	-	30,835,779.00	-	1,500,000.00	-	-
Potential Increases S/B	-	-	-	-	-	-	-
Est. Budget Reduction	-	-	-	-	-	-	-
Ending Fund Balances	39,146,561.89	1,605,181.01	-	27,102,062.54	254,290.47	-	68,108,095.91
Restricted Fund Balances	-	55,868.83	-	-	-	-	55,868.83

Fund Balance %	25.69%
Operating Revenues	158,890,693.00
Operating Expenditures	158,401,207.00

	General Fund		Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Bond Fund	Total All Funds
Estimated Levy 2021-2022	4.0083		-	1.5594	0.3600	-	5.9277

Estimated 2022-2023	General Fund	Student Activity Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Bond Fund	Total All Funds
Beginning Fund Balance	39,146,561.89	1,605,181.01	-	27,102,062.54	254,290.47	-	68,108,095.91
Revenues by Fund	106,210,973.00	2,000,000.00	58,281,823.00	23,696,044.00	9,368,076.00	-	199,556,916.00
Expenditures by Fund	73,032,149.00	2,000,000.00	93,979,444.00	10,701,547.00	9,574,899.00	-	189,288,039.00
Transfers	(37,197,621.00)	-	35,697,621.00	-	1,500,000.00	-	-
Potential Increases S/B	-	-	-	-	-	-	-
Est. Budget Reduction	-	-	-	-	-	-	-
Ending Fund Balances	35,127,764.89	1,605,181.01	-	40,096,559.54	1,547,467.47	-	78,376,972.91
Restricted Fund Balances	-	55,868.83	-	-	-	-	55,868.83

Fund Balance %	21.70%
Operating Revenues	166,492,796.00
Operating Expenditures	169,011,593.00

	General Fund		Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Bond Fund	Total All Funds
Estimated Levy 2022-2023	4.0083		-	1.5594	0.3600	-	5.9277

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
CAPITAL AND MAJOR REPAIR PLANNING

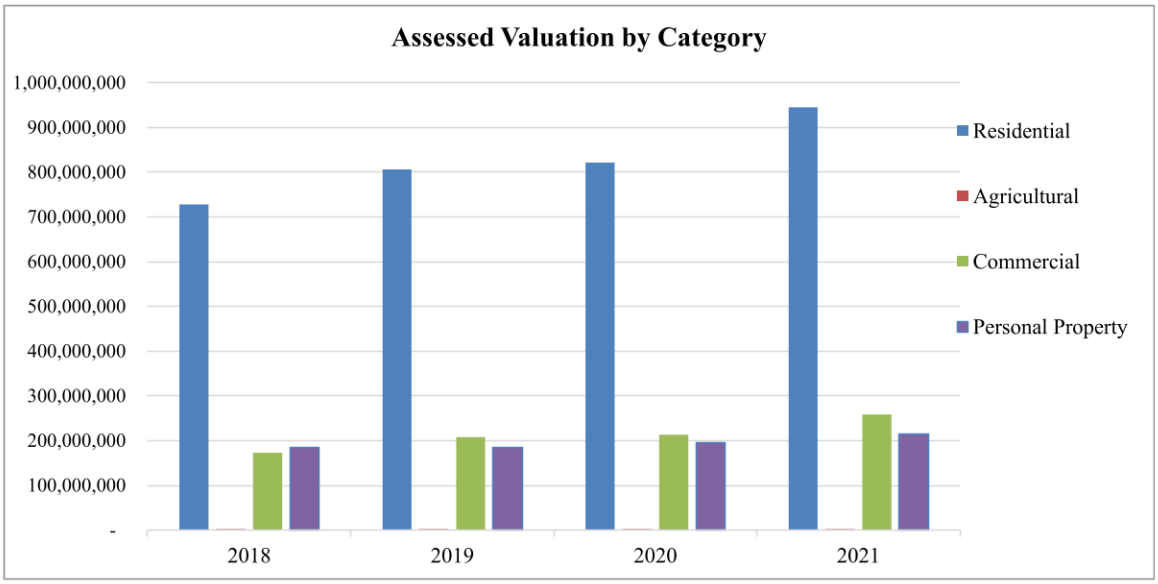
LOCATION	OBJECT	TYPE	Budget FY23	Estimated Actual FY22
All District	6531	Improvement to Grounds	385,123	1,052,394
All District	6521	Architect & Engineering	30,391	23,514
All District	6521	Construction Management	32,397	50,000
All District	6521	Building Renovation	580,726	1,286,863
All District	6521	Building Remodel	77,650	330,000
All District	6531	Asphalt/Concrete	-	24,545
All District	6521	Doors/Entrances	-	24,275
All District	6541	HVAC	813,722	217,525
Subtotal Capital Renovations			1,920,009	3,009,116
All District	6541	Facilities & Grounds Equipment	127,000	106,351
All District	6541	Transportation Equipment	40,000	6,500
All District	6541	Athletic Equipment	50,000	57,704
All District	6541	Nutrition Services Equipment	150,000	107,468
All District	654x	Technology Equipment	838,616	361,517
All District	6551	Vehicles	377,215	408,003
Transportation	6552	School Bus	455,050	447,095
Subtotal Capital Purchases			2,037,881	1,494,638
Subtotal Capital and Major Repair			3,957,890	4,503,754
All District	66xx	Lease Participation Cert 2007/2016	1,247,350	1,246,750
All District	66xx	Lease Participation Cert 2014	1,774,657	1,774,656
All District	66xx	Lease Participation Cert 2015	510,000	470,000
All District	66xx	Tech Equip Lease 2020	1,936,516	1,936,515
All District	66xx	Tech Equip Lease 2022	-	2,186,000
All District	66xx	Tech Lease Purchase - Copiers	142,986	142,987
All District	66xx	Lease Participation Fees	5,500	5,500
Subtotal Lease			5,617,009	7,762,408

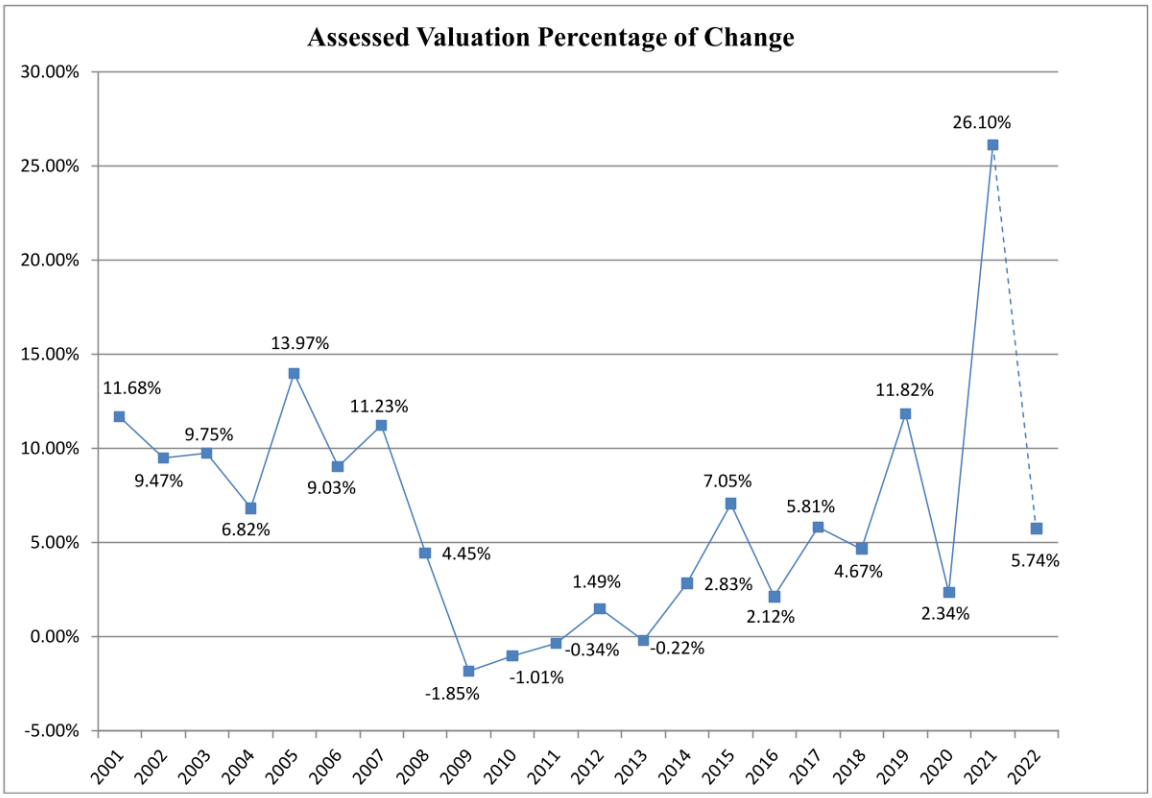
Total Fund 04 Capital Non-Bond	9,574,899	12,266,162

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
ASSESSED VALUATION BY CATEGORY

Historical Assessed Valuation Data

Class	Assessment Rate	2018	2019	2020	2021	2021 % of Total
Residential	19%	728,312,370	806,424,910	821,648,520	945,378,920	66.44%
Agricultural	12%	2,497,510	2,660,030	2,687,310	2,789,480	0.20%
Commercial	32%	172,912,899	207,828,786	213,596,144	258,932,400	18.20%
Personal Property	33.33%	184,554,349	184,795,455	195,532,814	215,731,164	15.16%
Total prior to TIF		1,088,277,128	1,201,709,181	1,233,464,788	1,422,831,964	100.00%
TIF		131,610,440	131,922,120	138,593,910	42,165,820	2.96%
Adjusted Total		956,666,688	1,069,787,061	1,094,870,878	1,380,666,144	97.04%





LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
MAJOR PROPERTY TAXPAYERS

The following table sets forth the largest property taxpayers in the District for 2021.

	Owner	Type of Use	Assessed Valuation	Percentage of Total Assessed Valuation September 2021 $1,422,831,972
1	Carrington Kansas City LLC	Real Estate Development	$8,464,500	0.59%
2	Haven Creek LP	Real Estate Development	$5,953,520	0.42%
3	Cordillera Ranch Apartments LLC	Real Estate Development	$5,818,410	0.41%
4	Choal Creek I, LLC	Real Estate Development	$5,813,620	0.41%
5	Hallmark Cards, Inc.	Greeting Card Company	$5,134,580	0.36%
6	Laclede Gas Co (Parcel 1)	Utility	$5,016,800	0.35%
7	Wal-Mart Real Estate Business Trust	Retail	$4,241,020	0.30%
8	Sam's Real Estate Business Trust	Retail	$3,934,300	0.28%
9	Laclede Gas Co (Parcel 2)	Utility	$3,955,970	0.28%
10	Saint Luke's North Hospital	Healthcare	$3,745,820	0.26%
Top Ten Total			$52,078,540	3.66%

Source: Clay County Assessor's Office

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
LONG AND SHORT TERM DEBT SUMMARY

Long and Short Term Debt as of June 30, 2022

	Balance 6/30/21	Amount Borrowed During Year	Amount Repaid During Year	Estimated Balance 6/30/22	Interest Paid During Year
General Obligation Bonds	113,086,000.00	-	5,810,000.00	107,276,000.00	4,435,846.50
Lease Purchase 2014	18,350,000.00	-	1,000,000.00	17,350,000.00	774,656.26
Lease Purchase 2015	5,025,000.00	-	250,000.00	4,775,000.00	220,000.00
Lease Purchase 2016	7,700,000.00	-	985,000.00	6,715,000.00	261,750.00
Apple Computer Lease #10 2020	5,667,043.09	-	1,865,591.89	3,801,451.20	70,923.04
Apple Computer Lease #11 2022	-	5,746,198.92	2,155,856.88	3,590,342.04	30,143.12
Copier Leases 2021	543,642.77	-	121,530.88	422,111.89	21,454.28
Other (Bus Lease/Purchase)	1,308,521.08	-	429,997.58	878,523.50	17,097.06
Subtotal	**151,680,206.94**	**5,746,198.92**	**12,617,977.23**	**144,808,428.63**	**5,831,870.26**
Tax Anticipation Note	-	-	-	-	-
Advance Funding	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Total All Debt	**151,680,206.94**	**5,746,198.92**	**12,617,977.23**	**144,808,428.63**	**5,831,870.26**

Estimated Long and Short Term Debt as of June 30, 2023

	Balance 6/30/22	Amount Borrowed During Year	Amount Repaid During Year	Estimated Balance 6/30/23	Interest Paid During Year
General Obligation Bonds	107,276,000.00	-	6,450,000.00	100,826,000.00	4,246,046.50
Lease Purchase 2014	17,350,000.00	-	1,050,000.00	16,300,000.00	724,656.26
Lease Purchase 2015	4,775,000.00	-	300,000.00	4,475,000.00	210,000.00
Lease Purchase 2016	6,715,000.00	-	1,025,000.00	5,690,000.00	222,350.00
Apple Computer Lease #10 2020	3,801,451.20	-	1,888,939.77	1,912,511.43	47,575.16
Apple Computer Lease #11 2022	3,590,342.04	-	-	3,590,342.04	-
Copier Leases 2021	422,111.89	-	126,977.67	295,134.22	16,007.49
Other (Bus Lease/Purchase)	878,523.50	-	141,804.64	736,718.86	11,245.10
Subtotal	**144,808,428.63**	**-**	**10,982,722.08**	**133,825,706.55**	**5,477,880.51**
Tax Anticipation Note	-	-	-	-	-
Advance Funding	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Total All Debt	**144,808,428.63**	**-**	**10,982,722.08**	**133,825,706.55**	**5,477,880.51**

Fiscal Year	Issue 2010-A New QSCB		
	Principal	Interest	Total
2023	-	238,496.50	238,496.50
2024	1,540,000.00	238,496.50	1,778,496.50
2025	1,540,000.00	238,496.50	1,778,496.50
2026	1,551,000.00	238,496.50	1,789,496.50
2027	-	238,496.50	238,496.50
	4,631,000.00	1,192,482.50	5,823,482.50

Fiscal Year	Issue 2014 (Refunds partial 2004)		
	Principal	Interest	Total
2023	600,000.00	61,250.00	661,250.00
2024	625,000.00	31,250.00	656,250.00
2025	-	-	-
2026	-	-	-
2027	-	-	-
	1,225,000.00	92,500.00	1,317,500.00

Fiscal Year	Issue 2015 (Refunds partial 2006)		
	Principal	Interest	Total
2023	3,050,000.00	230,000.00	3,280,000.00
2024	2,950,000.00	118,000.00	3,068,000.00
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
2034	-	-	-
2035	-	-	-
2036	-	-	-
	6,000,000.00	348,000.00	6,348,000.00

Fiscal Year	Issue 2016 (Refunds 2008)		
	Principal	Interest	Total
2023	2,800,000.00	1,856,800.00	4,656,800.00
2024	2,800,000.00	1,744,800.00	4,544,800.00
2025	2,945,000.00	1,632,800.00	4,577,800.00
2026	3,000,000.00	1,515,000.00	4,515,000.00
2027	3,000,000.00	1,395,000.00	4,395,000.00
2028	3,100,000.00	1,275,000.00	4,375,000.00
2029	3,200,000.00	1,151,000.00	4,351,000.00
2030	3,400,000.00	1,023,000.00	4,423,000.00
2031	3,500,000.00	887,000.00	4,387,000.00
2032	3,550,000.00	747,000.00	4,297,000.00
2033	3,625,000.00	605,000.00	4,230,000.00
2034	3,700,000.00	460,000.00	4,160,000.00
2035	3,800,000.00	312,000.00	4,112,000.00
2036	4,000,000.00	160,000.00	4,160,000.00
	46,420,000.00	14,764,400.00	61,184,400.00

Fiscal Year	Issue 2018		
	Principal	Interest	Total
2023	-	1,859,500.00	1,859,500.00
2024	-	1,859,500.00	1,859,500.00
2025	-	1,859,500.00	1,859,500.00
2026	-	1,859,500.00	1,859,500.00
2027	-	1,859,500.00	1,859,500.00
2028	-	1,859,500.00	1,859,500.00
2029	-	1,859,500.00	1,859,500.00
2030	-	1,859,500.00	1,859,500.00
2031	3,250,000.00	1,859,500.00	5,109,500.00
2032	3,750,000.00	1,758,750.00	5,508,750.00
2033	4,250,000.00	1,638,750.00	5,888,750.00
2034	4,750,000.00	1,468,750.00	6,218,750.00
2035	5,250,000.00	1,278,750.00	6,528,750.00
2036	6,250,000.00	1,068,750.00	7,318,750.00
2037	10,500,000.00	818,750.00	11,318,750.00
2038	11,000,000.00	398,750.00	11,398,750.00
	49,000,000.00	25,166,750.00	74,166,750.00

Fiscal Year	**Total Debt Service Obligations**		
	Principal	**Interest**	**Total**
2023	**6,450,000.00**	**4,246,046.50**	**10,696,046.50**
2024	**7,915,000.00**	**3,992,046.50**	**11,907,046.50**
2025	**4,485,000.00**	**3,730,796.50**	**8,215,796.50**
2026	**4,551,000.00**	**3,612,996.50**	**8,163,996.50**
2027	**3,000,000.00**	**3,492,996.50**	**6,492,996.50**
2028	**3,100,000.00**	**3,134,500.00**	**6,234,500.00**
2029	**3,200,000.00**	**3,010,500.00**	**6,210,500.00**
2030	**3,400,000.00**	**2,882,500.00**	**6,282,500.00**
2031	**6,750,000.00**	**2,746,500.00**	**9,496,500.00**
2032	**7,300,000.00**	**2,505,750.00**	**9,805,750.00**
2033	**7,875,000.00**	**2,243,750.00**	**10,118,750.00**
2034	**8,450,000.00**	**1,928,750.00**	**10,378,750.00**
2035	**9,050,000.00**	**1,590,750.00**	**10,640,750.00**
2036	**10,250,000.00**	**1,228,750.00**	**11,478,750.00**
2037	**10,500,000.00**	**818,750.00**	**11,318,750.00**
2038	**11,000,000.00**	**398,750.00**	**11,398,750.00**
	107,276,000.00	**41,564,132.50**	**148,840,132.50**

DESCRIPTION OF BONDED INDEBTEDNESS

The Series 2010 Bond issue approved April 6, 2010 in the amount of $8,000,000 represents new money for the purpose of additional construction at Liberty North High School including the main gym, completion of the auditorium, and space for industrial technology and fine arts classes.

The Series 2014 Bond Issue in the amount of $7,005,000 represents refunding a portion of the 2004 Bond Issue and resulted in $872,645.51 net present value savings.

The Series 2015 Bond Issue in the amount of $8,940,000 represents refunding the 2006 Bond Issue and resulted in $1,399,649.56 net present value savings.

The Series 2016 Bond Issue in the amount of $51,820,000 represents refunding the 2008 Bond Issue. The crossover date is 3/1/2018 and resulted in $4,829,013.35 net present value savings.

The Series 2018 Bond Issue in the amount of $49,000,000 represents new money for the purpose of acquiring, constructing, furnishing and equipping elementary and secondary school facilities, support service facilities and related sites to allow for safety and security enhancements, accessibility upgrades and educational improvements.

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
LEASE OBLIGATIONS

Fiscal	Lease Participation Certificates 2014		
Year	Principal	Interest	Total
2023	1,050,000.00	724,656.26	1,774,656.26
2024	1,125,000.00	693,156.26	1,818,156.26
2025	1,175,000.00	659,406.26	1,834,406.26
2026	1,225,000.00	622,687.50	1,847,687.50
2027	1,300,000.00	582,875.00	1,882,875.00
2028	1,350,000.00	537,375.00	1,887,375.00
2029	1,425,000.00	488,437.50	1,913,437.50
2030	1,550,000.00	435,000.00	1,985,000.00
2031	1,650,000.00	357,500.00	2,007,500.00
2032	1,725,000.00	275,000.00	2,000,000.00
2033	1,825,000.00	188,750.00	2,013,750.00
2034	1,950,000.00	97,500.00	2,047,500.00
Total	17,350,000.00	5,662,343.78	23,012,343.78

The 2014 Lease Participation Certificates provided $25,000,658.50 to fund additions to four elementary schools, conversion of the former District Administration Center to EPiC Elementary, relocation of the District Administration Center to Blue Jay Tower, additions/ remodeling at Liberty High School and Liberty North High School, and renovations needed to move the Liberty Academy into the Blackberry Building.

Fiscal	Lease Participation Certificates 2015		
Year	Principal	Interest	Total
2023	300,000.00	210,000.00	510,000.00
2024	300,000.00	198,000.00	498,000.00
2025	325,000.00	186,000.00	511,000.00
2026	350,000.00	173,000.00	523,000.00
2027	375,000.00	159,000.00	534,000.00
2028	400,000.00	144,000.00	544,000.00
2029	400,000.00	128,000.00	528,000.00
2030	425,000.00	112,000.00	537,000.00
2031	425,000.00	95,000.00	520,000.00
2032	475,000.00	73,750.00	548,750.00
2033	500,000.00	50,000.00	550,000.00
2034	500,000.00	25,000.00	525,000.00
Total	4,775,000.00	1,553,750.00	6,328,750.00

The 2015 Lease Participation Certificates provided $7,091,577.45 to fund completion of the projects started by the 2014 Lease Participation Certificates.

Fiscal	Lease Participation Certificates 2016		
Year	Principal	Interest	Total
2023	1,025,000.00	222,350.00	1,247,350.00
2024	1,065,000.00	181,350.00	1,246,350.00
2025	1,100,000.00	138,750.00	1,238,750.00
2026	1,140,000.00	105,750.00	1,245,750.00
2027	1,175,000.00	71,550.00	1,246,550.00
2028	1,210,000.00	36,300.00	1,246,300.00
Total	6,715,000.00	756,050.00	7,471,050.00

The 2016 Lease Participation Certificates provided $11,488,889.85 to fund an escrow account to pay off the 2007 lease purchase certificates at their call date. Net present value of the savings is $1,545,251.27.

Fiscal	Commerce Bank Transportation Lease 2021		
Year	Principal	Interest	Total
2023	141,804.64	11,245.10	153,049.74
2024	143,619.74	9,430.00	153,049.74
2025	145,458.07	7,591.67	153,049.74
2026	147,319.93	5,729.81	153,049.74
2027	149,205.63	3,844.11	153,049.74
2028	151,115.49	1,934.25	153,049.74
Total	878,523.50	39,774.94	918,298.44

The Clayton Holdings Bus Lease Purchase represents the purchase of ten (10) new Blue Bird School Buses. This lease was entered into on 08/24/2020 for a total amount of $1,224,397.92.

Fiscal	Konica Minolta Copier Lease 2021		
Year	Principal	Interest	Total
2023	126,204.44	15,865.72	142,070.16
2024	131,848.81	10,221.35	142,070.16
2025	137,745.62	4,324.54	142,070.16
2026	23,549.22	129.14	23,678.36
Total	419,348.09	51,809.23	449,888.84

The Konica Minolta Copier Lease represents copiers and Papercut software for use throughout the district, with a total amount of $710,350.80.

Fiscal	Konica Minolta Copier Lease 2021		
Year	Principal	Interest	Total
2023	773.23	141.77	915.00
2024	819.89	95.11	915.00
2025	869.39	45.61	915.00
2026	301.29	3.71	305.00
Total	2,763.80	286.20	3,050.00

The Konica Minolta Copier Lease represents an additional copier and Papercut software for use throughout the district, with a total amount of $4270.00.

Fiscal	Apple Digital Transformation Lease #10 2020		
Year	Principal	Interest	Total
2023	1,888,939.77	47,575.16	1,936,514.93
2024	1,912,511.45	23,935.08	1,936,446.53
Total	3,801,451.22	71,510.24	3,872,961.46

The Apple Computer Lease Purchase #10 2021 was entered into on 4/06/20 for a total discounted amount of $7,938,048.03 and provided replacement devices for those that reached their useful life and to accommodate student growth.

Fiscal	Apple Digital Transformation Lease #11 2022		
Year	Principal	Interest	Total
2023	-	-	-
2024	1,169,753.59	75,336.08	1,245,089.67
2025	1,199,201.61	45,888.06	1,245,089.67
2026	1,221,386.84	23,702.82	1,245,089.66
Total	3,590,342.04	144,926.96	3,735,269.00

The Apple Computer Lease Purchase #11 2022 was entered into on 2/20/22 for a total discounted amount of $5,921,269 and provided replacement devices.

Fiscal	**Combined Lease Obligations**		
Year	**Principal**	**Interest**	**Total**
2023	**4,532,722.08**	**1,231,834.01**	**5,764,556.09**
2024	**5,848,553.48**	**1,191,523.88**	**7,040,077.36**
2025	**4,083,274.69**	**1,042,006.14**	**5,125,280.83**
2026	**4,107,557.28**	**931,002.98**	**5,038,560.26**
2027	**2,999,205.63**	**817,269.11**	**3,816,474.74**
2028	**3,111,115.49**	**719,609.25**	**3,830,724.74**
2029	**1,825,000.00**	**616,437.50**	**2,441,437.50**
2030	**1,975,000.00**	**547,000.00**	**2,522,000.00**
2031	**2,075,000.00**	**452,500.00**	**2,527,500.00**
2032	**2,200,000.00**	**348,750.00**	**2,548,750.00**
2033	**2,325,000.00**	**238,750.00**	**2,563,750.00**
2034	**2,450,000.00**	**122,500.00**	**2,572,500.00**
Total	**37,532,428.65**	**8,259,182.87**	**45,791,611.52**

All lease purchase agreements are funded by the Capital Projects Fund.

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
STUDENT ENROLLMENT GROWTH

Actual Enrollment by Level					Growth	
Year	K-5	6-8	9-12	K-12	#	%
2003/04	3,595	1,863	2,182	7,640		
2004/05	3,780	1,889	2,313	7,982	342	4.5%
2005/06	4,036	1,981	2,446	8,463	481	6.0%
2006/07	4,451	2,020	2,649	9,120	657	7.8%
2007/08	4,711	2,109	2,737	9,557	437	4.8%
2008/09	4,994	2,197	2,843	10,034	477	5.0%
2009/10	5,184	2,336	2,859	10,379	345	3.4%
2010/11	5,366	2,412	2,905	10,683	304	2.9%
2011/12	5,494	2,532	3,052	11,078	395	3.7%
2012/13	5,559	2,601	3,132	11,292	214	1.9%
2013/14	5,723	2,612	3,223	11,558	266	2.4%
2014/15	5,736	2,687	3,347	11,770	212	1.8%
2015/16	5,681	2,797	3,531	12,009	239	2.0%
2016/17	5,595	3,025	3,557	12,177	168	1.4%
2017/18	5,554	3,102	3,708	12,364	187	1.5%
2018/19	5,539	3,099	3,866	12,504	140	1.1%
2019/20	5,389	3,128	4,035	12,552	48	0.4%
2020/21	5,272	3,056	4,235	12,563	11	0.1%
2021/22	5,230	2,980	4,235	12,445	-118	-0.9%
Source: Missouri Department of Elementary and Secondary Education						

Projected Enrollment by Level					Growth	
Year	K-5	6-8	9-12	K-12	#	%
2022/23	5,202	2,852	4,333	12,387	-176	-1.4%
2023/24	5,168	2,825	4,256	12,249	-138	-1.1%
2024/25	5,118	2,858	4,154	12,130	-119	-1.0%
2025/26	5,118	2,838	4,117	12,073	-57	-0.5%
2026/27	5,096	2,822	3,994	11,912	-161	-1.3%
2027/28	5,085	2,771	3,998	11,854	-58	-0.5%
2028/29	5,072	2,780	3,977	11,829	-25	-0.2%
2029/30	5,057	2,767	3,970	11,794	-35	-0.3%
2030/31	5,042	2,761	3,940	11,743	-51	-0.4%
2031/32	5,029	2,748	3,884	11,661	-82	-0.7%
Source: 2020-2021 Demographic & Enrollment Analysis, Applied Economics						

Estimated Early Childhood enrollment for 2022-2023 is 350.