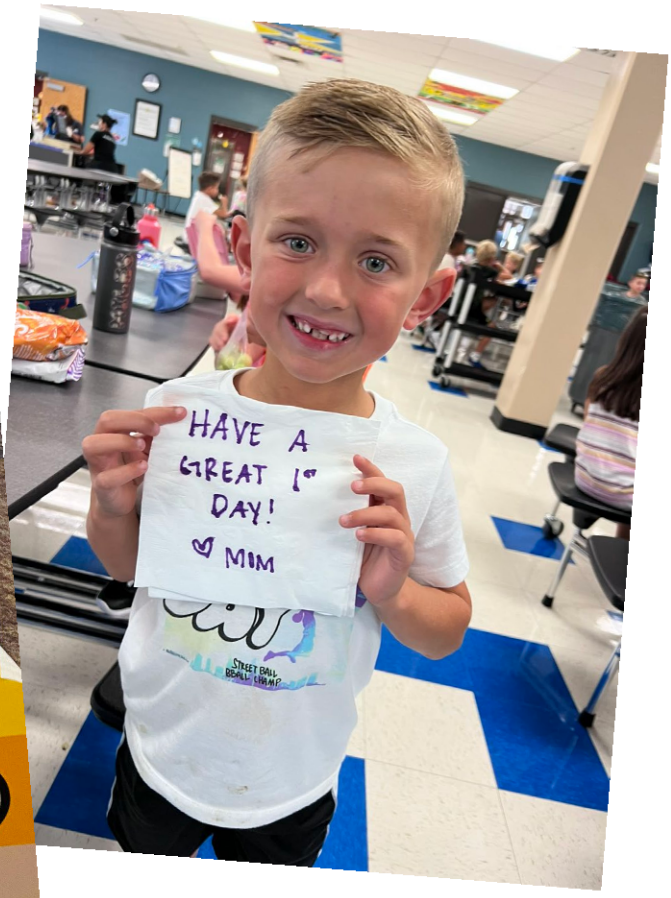
Liberty, Missouri

www.lps53.org

2023 - 2024 Budget





2023 - 2024 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
2023-2024 FISCAL YEAR

The Liberty Public School District (the District) has completed its budgeting process for the fiscal year ending June 30, 2024. 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 2023-2024 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 2023-2024 total anticipated revenue budget for all funds is $212,154,241, and the total anticipated expenditure budget for all funds is $262,417,212. The following summary highlights the important features of the budget.

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
EXECUTIVE SUMMARY BUDGET MESSAGE
2023-2024 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 $184,353,152. 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 40.4 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 2023 will be determined in September upon receipt of the certified assessed valuation data from Clay County. The revenue increase over the 2022-2023 revised budget is $15,509,030. For 2023-2024, $74,402,151 in local tax revenue is included in the operating budget, with assumptions based on the total preliminary assessed valuation of $1,681,744,859. The tax rate hearing will be held at the September 2023 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 $61,997,819 provides 33.6 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 2023-2024. 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 $490,473 due to strong sale tax revenues. At this time $15,957,388 is included in projections and represents 8.6 percent of the operating budget.

TRANSPORTATION - State transportation aid is estimated to remain flat at $4,287,571. This represents full funding of the maximum 75 percent of reimbursable transportation costs. When final transportation costs are known and state reporting is complete a budget amendment will be made to adjust this to actual.

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 $184,426,227. 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 $13.4 million for salary and benefits of existing and additional staff is included to support Team Liberty recommendations as well as attracting

and retaining 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 2024. 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 in the fall of 2023.

PURCHASED SERVICES - Purchased services account for $20.7 million or 11.2 percent of the total operating budget. A decrease of $431,203 is included primarily from a decrease in deferred maintenance costs that will be paid for out of bond funds.

MATERIALS, SUPPLIES AND EQUIPMENT - Materials, supplies and equipment account for $18.7 million or 10.2 percent of the total operating budget. An increase of $1.1 million is included in the 2023-2024 budget. Expenditure changes include increases in curriculum supplies and utilities.

Debt Service Fund

The total estimated revenue budget is $18,809,087. The local tax revenue allocation of $17,207,087 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 2023 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 $42,782,059 for principal, interest and fee payments.

Capital Fund

The total estimated revenue budget for the capital fund is $8,992,002. 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 (excluding bond) for categories including equipment, school buses, improvements to grounds, building renovations, and lease payments is $8,654,434.

Bond Fund

An estimated revenue budget for interest income for the bond proceeds of $2,586,000 is included in the 2023-2024 budget. An expenditure budget of $26,554,492 is included for expenses for the 2023-2024 budget.

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
Board of Education



Angie Reed
President
Term expires April 2026



Karen Rogers
Vice-President
Term expires April 2025



Nick Bartlow
Member
Term expires April 2024



Jenn Bauer
Member
Term expires April 2026



AJ Byrd
Member
Term expires April 2026



Dan Currence
Member
Term expires April 2025



Drew Marriott
Member
Term expires April 2024

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
Assistant Superintendent of
Student Equity & Access



Dr. Sarah Marriott
Assistant Superintendent of
Human Resources



Dr. Julie Moore
Assistant Superintendent
Innovation & Learning



Ms. Cindy Sullivant
Chief Financial
Officer

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
DISTRICT ADMINISTRATION 2023-2024

EXECUTIVE DIRECTORS

Dr. Michelle Schmitz, Executive Director of Curriculum, Instruction and Accountability
Dr. Brian Van Batavia, Executive Director of Secondary Education
Dr. Andrea Wilson, Executive Director of Elementary Education

PRINCIPALS

Mr. Bart Tittle, Early Childhood Center
Ms. Beth Cunningham, Alexander Doniphan Elementary
Ms. Jamie Ackart, EPiC Elementary
Ms. Amy Toebben, Franklin Elementary
Dr. Kayli Burrell, Kellybrook Elementary
Dr. Mitch Hiser, Lewis & Clark Elementary
Ms. Jeanne Hinnenkamp, Liberty Oaks Elementary
Dr. Matthew Krohne, Lillian Schumacher Elementary
Mr. Jordan Williamson, 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. Mike Sharp, Liberty High School
TBD, Liberty North High School

ASSISTANT PRINCIPALS

Ms. Sabrina Dotson, Early Childhood Center
Mr. Chavis Clawson, Alexander Doniphan Elementary
Ms. Jaysa Hartman, Franklin Elementary
Ms. Megan Thompson, Kellybrook Elementary
Ms. Dawn Shannon, Lewis & Clark Elementary
TBD, Liberty Oaks Elementary
Ms. Jaysa Hartman, Lillian Schumacher Elementary
Dr. Emily Griffin, Lillian Schumacher Elementary
Ms. Julie Gosnell, Manor Hill Elementary
Ms. Heather Buckman, Ridgeview Elementary
Ms. Danielle Compton, Shoal Creek Elementary
TBD, Warren Hills Elementary
Dr. Courtney Dickerson, Discovery Middle School
Dr. Ryan Dahm, Heritage Middle School
Ms. Jennifer Selock, Heritage Middle School
Ms. Shirley Kantola, Liberty Middle School
Dr. Joseph Lutes, South Valley Middle School
Ms. Whitney Weakley, South Valley Middle School
Ms. Tara Bell, Liberty High School
Mr. Caleb Champ, Liberty High School
Ms. Bridget Herrman, Liberty High School
Mr. David McDorman, Liberty High School
Dr. Lee Allen, Liberty North High School
Mr. Josh Baldwin, Liberty North High School
Dr. Rosemary Camp, Liberty North High School
Dr. Brandon McCoy, Liberty North High School

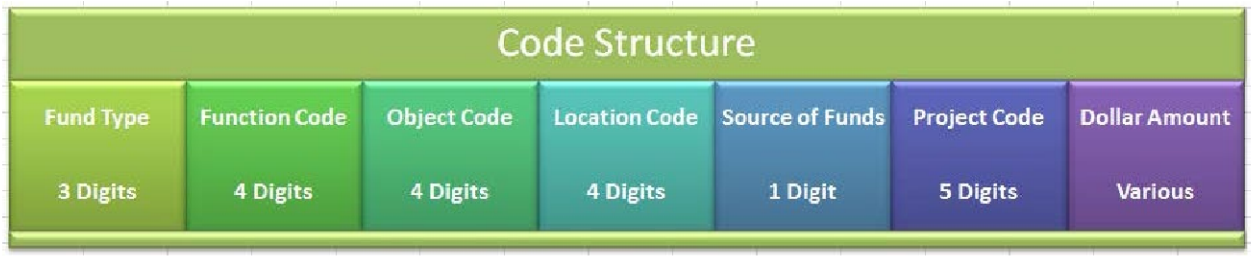
ACADEMIC AND OPERATIONAL SUPPORT LEADERS

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 HR-Classified Staff
Mr. Jason Cahill, Director of Athletics & Activities
Mr. Bob Citro, Director of Administrative Services
Dr. Toni Cook, Director of Special Services
Dr. Leah Copeland, Director of HR-Certificated Staff
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 & Testing
Ms. Megan Hanna-Lushin, Director of School Age Care
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, Manager of Custodial Services
Dr. Jessica Meisenheimer, Director of Special Programs
Mr. Aaron Money, Director of Fine Arts
Ms. Christelle Morgan, Executive 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
Dr. Kelly Saluri, Director of Advanced Studies
Dr. Dwayne Smith, Director of Compliance
Ms. Andrea Sumy, Director of Library Media
Mr. Tim Wetrich, Maintenance Manager

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 FY23 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	Replacement tax 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.

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

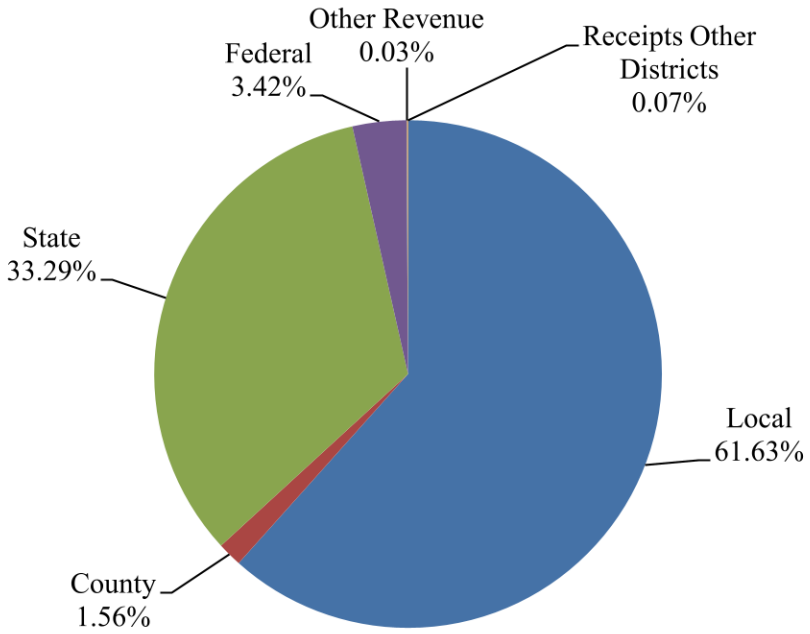
Classification of Expenditures by Function

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 2023-2024	% of Total	ESTIMATED ACTUAL 2022-2023	% of Total	ACTUAL 2021-2022	% of Total
Local	130,746,029	61.63%	126,004,930	37.99%	105,470,678	55.73%
County	3,303,627	1.56%	3,266,937	0.98%	3,052,641	1.61%
State	70,628,948	33.29%	70,628,948	21.30%	66,956,142	35.38%
Federal	7,265,637	3.42%	9,791,802	2.94%	13,549,497	7.16%
Other Revenue	65,000	0.03%	121,788,468	36.72%	98,307	0.05%
Receipts Other Districts	145,000	0.07%	187,810	0.06%	126,405	0.07%
Total Revenue	212,154,241	100.00%	331,668,895	100.00%	189,253,670	100.00%
Less Fund 3 Debt Service	18,809,087		24,412,598		21,956,566	
Less Fund 4 Capital Projects	8,992,002		134,471,317		7,611,655	
Total Operating Funds	$ 184,353,152		$ 172,784,980		$ 159,685,449	

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

Object	Description	2023-2024 Budget	2022-2023 Est. Actual	2021-2022 Actual*
5111	Current Taxes	96,045,641	85,308,921	77,074,858
5112	Delinquent Taxes	1,492,000	1,522,851	2,465,824
5113	School District Trust Fund (Prop C)	15,957,388	15,466,915	14,975,007
5114	Financial Institution Tax	138,000	138,000	168,139
5115	M&M Surtax	1,700,000	1,785,474	1,600,565
5116	In Lieu of Tax	850,000	1,156,263	1,154,082
5122	Summer School Tuition (K - 12)	45,000	45,000	63,405
5141	Earnings on Investments	4,444,000	2,650,297	512,705
5143	Premium on Bonds Sold	-	7,033,470	-
5151	Food Service Program	2,500,000	2,600,000	58,466
5161	Adult Sales	18,000	30,000	19,173
5165	Food Service Non-Program	600,000	700,611	812,904
5171	Admissions	115,000	122,034	102,042
5173	Student Fees-Athletic	100,000	100,000	101,654
5174	Revenue from Enterprise Activities	2,000,000	2,000,000	97,011
5179	Other Pupil Activity Income	85,000	85,500	2,014,067
5181	Community Services	1,564,000	1,568,040	1,938,809
5191	Rentals	85,000	88,000	94,148
5192	Gifts	-	3,000	-
5195	Prior Period Adjustment	200,000	200,000	454,526
5198	Miscellaneous Local Revenue	2,807,000	3,400,554	1,763,293
	Revenue from Local Sources	**130,746,029**	**126,004,930**	**105,470,678**
5211	Fines, Escheats, Etc.	254,849	251,083	182,380
5221	State Assessed Utilities	3,048,778	3,015,854	2,870,261
	Revenue from County Sources	**3,303,627**	**3,266,937**	**3,052,641**
5311	Basic Formula - State Monies	56,727,401	56,727,401	56,768,749
5312	Transportation	4,287,571	4,287,571	1,230,856
5314	Early Childhood Special Education	2,617,525	2,613,456	2,504,942
5319	Basic Formula - Classroom Trust Fund	5,270,418	5,270,418	5,305,233
5324	Educational Screening Prog/PAT	130,000	130,000	162,119
5332	Career Education	50,000	50,000	53,214
5333	Food Service - State	40,000	40,000	75,543
5369	Residential Placement/Excess Cost	20,000	24,069	29,074
5381	High Need Fund	1,486,033	1,486,033	824,412
5397	Other - State	-	-	2,000
	Revenue from State Sources	**70,628,948**	**70,628,948**	**66,956,142**
5412	Medicaid	150,000	161,534	189,647
5422	ARP - ESSER III	-	2,391,279	-
5423	CARES-ESSER II	-	-	1,062,812
5424	CARES-ESSER	-	85,405	1,112
5425	CARES-Governor's Emergency Education	-	-	4,990
5427	Perkins Basic Grant, Career Education	124,000	124,125	127,086
5437	IDEA Grants	25,000	26,868	26,483
5439	IDEA ARP	-	557,934	-
5441	Ind With Disabilities Ed Act (IDEA)	2,225,766	2,000,000	2,223,510
5442	Early Childhood Special Education	280,679	258,375	210,769
5443	ECSE ARP	-	39,424	-
5445	School Lunch Program	2,660,000	2,600,000	5,648,316
5446	School Breakfast Program	430,000	430,000	1,185,645
5451	Title I - ESEA & I.D	866,180	745,000	238,466
5461	Title IV.A Student Sup.& Academic Enrichment	30,575	30,114	11,088
5462	Title III, ESEA - Imm. & English Lang. Learners	36,239	25,000	28,240
5465	Title II, Part A, ESEA - Teacher & Principal Quality	213,589	89,800	79,225
5471	Child Nutrition Program Emergency Relief	-	-	73,431
5497	Other - Federal	223,609	226,944	2,438,677
	Revenue from Federal Sources	**7,265,637**	**9,791,802**	**13,549,497**
5611	Sale of Bonds	-	120,000,000	-
5631	Net Insurance Recovery	-	92,000	17,991
5641	Sale of School Buses	-	5,152	7,729
5651	Sale of Other Property	65,000	1,691,316	72,587
	Revenue from Other Sources	**65,000**	**121,788,468**	**98,307**
5811	Tuition From Other Districts	65,000	74,895	45,658
5831	Contracted Educational Services	30,000	50,377	26,323
5841	Transportation From Other LEAs for Non-Disabled Route	50,000	62,538	54,424
	Amounts Received from Other Districts	**145,000**	**187,810**	**126,405**
	GRAND TOTAL	**212,154,241**	**331,668,895**	**189,253,670**

*Actual values presented are rounded

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

Description	2023-2024 Budget			2022-2023 Estimated Actual			2021-2022 Actual*		
	General	Teacher	Total	General	Teacher	Total	General	Teacher	Total
5111 Current Taxes	73,402,152	-	73,402,152	57,862,561	-	57,862,561	52,117,865	-	52,117,865
5112 Delinquent Taxes	1,000,000	-	1,000,000	1,030,561	-	1,030,561	1,671,710	-	1,671,710
5113 School District Trust Fund (Prop C)	-	15,957,388	15,957,388	-	15,466,915	15,466,915	-	14,975,007	14,975,007
5114 Financial Institution Tax	100,000	-	100,000	100,000	-	100,000	113,695	-	113,695
5115 M&M Surtax	1,700,000	-	1,700,000	1,785,474	-	1,785,474	1,600,565	-	1,600,565
5116 In Lieu of Tax	850,000	-	850,000	1,156,263	-	1,156,263	1,154,082	-	1,154,082
5122 Summer School Tuition Received	45,000	-	45,000	45,000	-	45,000	63,405	-	63,405
5141 Earnings on Investments	1,116,000	-	1,116,000	1,765,852	-	1,765,852	337,058	-	337,058
5151 Food Service Program	2,500,000	-	2,500,000	2,600,000	-	2,600,000	58,466	-	58,466
5161 Adult Sales	18,000	-	18,000	30,000	-	30,000	19,174	-	19,174
5165 Food Service Non-Program	600,000	-	600,000	700,611	-	700,611	812,904	-	812,904
5171 Admissions	40,000	-	40,000	45,000	-	45,000	48,163	-	48,163
5173 Student Fees-Athletic	100,000	-	100,000	100,000	-	100,000	101,654	-	101,654
5174 Revenue from Enterprise Activities	2,000,000	-	2,000,000	2,000,000	-	2,000,000	97,011	-	97,011
5179 Other Pupil Activity Income	85,000	-	85,000	85,500	-	85,500	2,014,067	-	2,014,067
5181 Community Services	1,564,000	-	1,564,000	1,568,040	-	1,568,040	1,938,809	-	1,938,809
5191 Rentals	85,000	-	85,000	88,000	-	88,000	94,148	-	94,148
5192 Gifts	-	-	-	3,000	-	3,000	-	-	-
5195 Prior Period Adjustment	200,000	-	200,000	200,000	-	200,000	454,526	-	454,526
5198 Miscellaneous Local Revenue	2,672,000	-	2,672,000	3,195,281	-	3,195,281	1,561,874	-	1,561,874
5211 Fines, Escheats, Etc.	-	254,849	254,849	-	251,083	251,083	-	182,380	182,380
5221 State Assessed Utilities	2,226,178	-	2,226,178	2,193,279	-	2,193,279	2,052,559	-	2,052,559
5311 Basic Formula - State	14,181,850	42,545,551	56,727,401	14,181,850	42,545,551	56,727,401	14,192,187	42,576,561	56,768,749
5312 Transportation	4,287,571	-	4,287,571	4,287,571	-	4,287,571	1,230,856	-	1,230,856
5314 Early Childhood Special Education	2,617,525	-	2,617,525	2,613,456	-	2,613,456	2,504,942	-	2,504,942
5319 Basic Formula - Classroom Trust Fund	5,270,418	-	5,270,418	5,270,418	-	5,270,418	5,305,232	-	5,305,232
5324 Educational Screening Prog/PAT	130,000	-	130,000	130,000	-	130,000	162,119	-	162,119
5332 Career Education	-	50,000	50,000	-	50,000	50,000	-	53,214	53,214
5333 Food Service - State	40,000	-	40,000	40,000	-	40,000	75,543	-	75,543
5369 Residential Placement/Excess Cost	20,000	-	20,000	24,069	-	24,069	29,074	-	29,074
5381 High Need Fund-Special Education	1,486,033	-	1,486,033	1,486,033	-	1,486,033	824,412	-	824,412
5397 Other - State	-	-	-	-	-	-	2,000	-	2,000
5412 Medicaid	150,000	-	150,000	161,534	-	161,534	189,647	-	189,647
5422 ARP - ESSER III	-	-	-	2,391,279	-	2,391,279	-	-	-
5423 CARES - ESSER II	-	-	-	-	-	-	1,062,812	-	1,062,812
5424 CARES - ESSER	-	-	-	85,405	-	85,405	1,112	-	1,112
5425 CARES - GEER	-	-	-	-	-	-	4,990	-	4,990
5427 Perkins Basic Grant, Career Education	-	124,000	124,000	-	124,125	124,125	-	127,086	127,086
5437 IDEA Grants	25,000	-	25,000	26,868	-	26,868	26,483	-	26,483
5439 IDEA ARP	-	-	-	557,934	-	557,934	-	-	-
5441 Ind With Disabilities Ed Act (IDEA)	2,225,766	-	2,225,766	2,000,000	-	2,000,000	2,223,510	-	2,223,510
5442 Early Childhood Special Education	280,679	-	280,679	258,375	-	258,375	210,769	-	210,769
5443 ECSE ARP	-	-	-	39,424	-	39,424	-	-	-
5445 School Lunch Program	2,660,000	-	2,660,000	2,600,000	-	2,600,000	5,648,316	-	5,648,316
5446 School Breakfast Program	430,000	-	430,000	430,000	-	430,000	1,185,644	-	1,185,644
5451 Title I - ESEA & I.D	866,180	-	866,180	745,000	-	745,000	238,466	-	238,466
5461 Title IV Student Sup & Acad Enrich	30,575	-	30,575	30,114	-	30,114	11,088	-	11,088
5462 Title III, ESEA - IMM & LEP	36,239	-	36,239	25,000	-	25,000	28,240	-	28,240
5465 Title II, Part A&B, ESEA	213,589	-	213,589	89,800	-	89,800	79,225	-	79,225
5471 Child Nutrition Emergency Relief	-	-	-	-	-	-	73,431	-	73,431
5497 Other - Federal	6,609	-	6,609	6,944	-	6,944	-	-	-
5631 Net Insurance Recovery	-	-	-	92,000	-	92,000	-	-	-
5651 Sale of Other Property	15,000	-	15,000	32,000	-	32,000	22,960	-	22,960
5811 Tuition From Other Districts	-	65,000	65,000	-	74,895	74,895	-	45,658	45,658
5831 Contracted Educational Services	30,000	-	30,000	50,377	-	50,377	26,323	-	26,323
5841 Transportation From Other Districts	50,000	-	50,000	62,538	-	62,538	54,423	-	54,423
Total Revenue	**125,356,364**	**58,996,788**	**184,353,152**	**114,272,411**	**58,512,569**	**172,784,980**	**101,725,543**	**57,959,906**	**159,685,449**

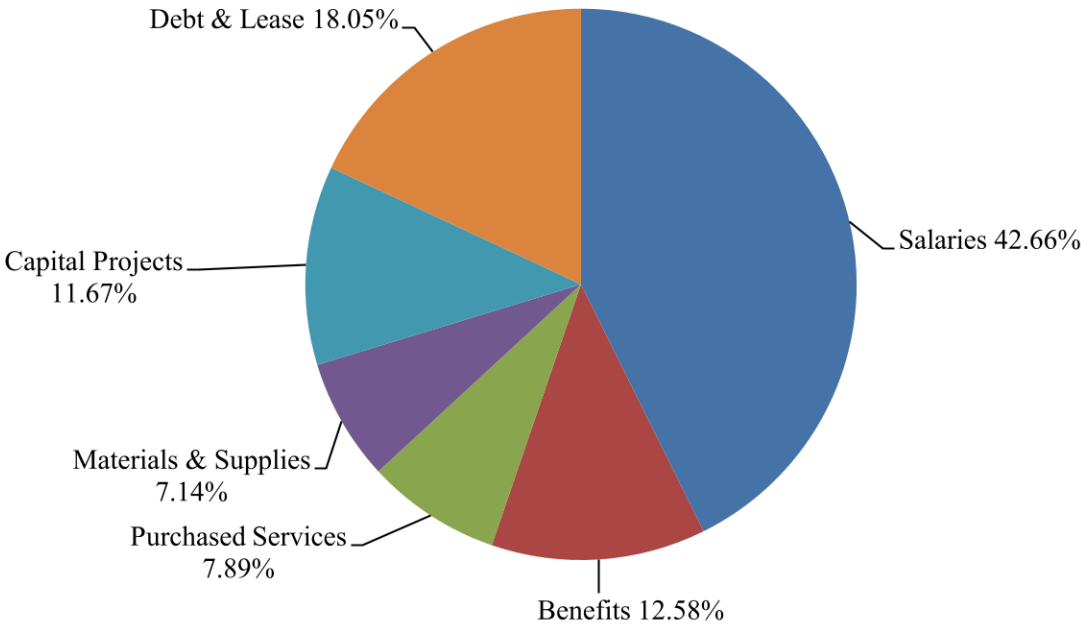
*Actual values presented are rounded

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

Description	2023-2024 Budget			2022-2023 Estimated Actual			2021-2022 Actual*		
	Debt	Capital	Total	Debt	Capital	Total	Debt	Capital	Total
5111 Current Taxes	16,807,087	5,836,402	22,643,489	22,262,086	5,184,274	27,446,360	20,276,083	4,680,910	24,956,993
5112 Delinquent Taxes	400,000	92,000	492,000	400,000	92,290	492,290	645,171	148,943	794,114
5114 Financial Institution Tax	30,000	8,000	38,000	30,000	8,000	38,000	44,232	10,211	54,444
5141 Earnings on Investments	675,000	2,653,000	3,328,000	820,000	64,445	884,445	151,827	23,820	175,647
5143 Premium on Sale of Bonds	-	-	-	-	7,033,470	7,033,470	-	-	-
5171 Admissions	-	75,000	75,000	-	77,034	77,034	-	53,879	53,879
5198 Miscellaneous Local Revenue	-	135,000	135,000	-	205,273	205,273	-	201,419	201,419
5221 State Assessed Utilities	680,000	142,600	822,600	680,512	142,063	822,575	627,453	190,249	817,702
5497 Other - Federal	217,000	-	217,000	220,000	-	220,000	211,801	2,226,876	2,438,677
5611 Sale of Bonds	-	-	-	-	120,000,000	120,000,000	-	-	-
5631 Net Insurance Recovery	-	-	-	-	-	-	-	17,991	17,991
5641 Sale of School Buses	-	-	-	-	5,152	5,152	-	7,729	7,729
5651 Sale of Other Property	-	50,000	50,000	-	1,659,316	1,659,316	-	49,627	49,627
Total Revenue	**18,809,087**	**8,992,002**	**27,801,089**	**24,412,598**	**134,471,317**	**158,883,915**	**21,956,566**	**7,611,655**	**29,568,221**

*Actual values presented are rounded

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
EXPENDITURES BY OBJECT



	BUDGET 2023-2024	% of Total	EST. ACTUAL 2022-2023	% of Total	ACTUAL 2021-2022	% of Total
Salaries	111,948,360	42.66%	100,263,726	47.14%	94,795,423	52.82%
Benefits	33,021,637	12.58%	31,300,937	14.72%	29,208,067	16.27%
Purchased Services	20,709,771	7.89%	21,140,974	9.94%	17,667,204	9.84%
Materials & Supplies	18,746,459	7.14%	17,637,841	8.29%	15,373,394	8.57%
Capital Projects	30,623,121	11.67%	4,370,971	2.05%	4,409,373	2.46%
Debt & Lease	47,367,864	18.05%	37,988,025	17.86%	18,026,852	10.04%
Total	$ 262,417,212	100.00%	$ 212,702,474	100.00%	$ 179,480,312	100.00%
Less Fund 3 Debt Service	42,782,059		10,701,547		10,248,397	
Less Fund 4 Capital Projects	35,208,926		31,657,449		12,187,827	
Total Operating Funds	$ 184,426,227		$ 170,343,478		$ 157,044,087	
Salaries & Benefits Combined	$ 144,969,997		$ 131,564,663		$ 124,003,489	
S & B % of Operating Budget	78.61%		77.23%		78.96%	

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

Object	Description	2023-2024 Budget	2022-2023 Est. Actual	2021-2022 Actual*
6111	Regular Salaries - Certificated	65,302,490	59,265,031	56,451,240
6112	Certificated Administrators Salaries	8,111,849	7,514,536	6,987,235
6121	Substitute Salaries - Certificated	-	-	8,663
6131	Supplemental Pay	2,520,331	2,576,911	2,865,283
6151	Classified Salaries - Regular	30,374,495	25,857,392	23,834,463
6152	Instructional Aide Salaries	5,639,195	5,049,856	4,644,997
6153	Classified Subsitute Salaries	-	-	3,542
	Salaries	**111,948,360**	**100,263,726**	**94,795,423**
6211	Teacher Retirement	12,048,904	11,238,307	10,700,419
6221	Non-Teacher Retirement	2,678,598	2,332,288	2,122,564
6231	Old Age Survivor and Disability	2,249,321	1,785,078	1,717,704
6232	Medicare	1,537,640	1,496,625	1,317,846
6241	Employee Insurance	13,492,878	13,588,676	12,585,199
6261	Workers' Compensation Insurance	993,296	844,963	760,767
6271	Unemployment Compensation	15,000	15,000	2,668
6291	Other Benefits	6,000	-	900
	Benefits	**33,021,637**	**31,300,937**	**29,208,067**
6311	Purchased Instruction Services	3,276,915	3,097,965	4,509,126
6312	Instructional Program Improvement	155,341	117,331	40,035
6313	Pupil Services	575,000	520,500	401,082
6315	Audit Services	24,500	24,000	24,025
6316	Data Processing/Tech Services	1,084,720	906,016	1,686,065
6317	Legal Services	225,000	185,000	185,247
6318	Election Services	25,000	25,000	19,969
6319	Other Professional Services	4,822,723	5,395,362	2,629,095
6332	Repairs and Maintenance	1,175,220	1,273,556	1,348,405
6333	Rentals - Land and Buildings	3,500	2,700	4,020
6334	Rentals - Equipment	308,065	244,537	249,515
6335	Water and Sewer	385,000	400,000	358,111
6336	Trash Removal	148,000	151,750	115,704
6337	Technology-Related Repairs and Maint	-	-	339,585
6341	Contracted Trans To/From School	1,452,991	1,865,601	965,973
6342	Other Contracted Pupil Trans	285,000	317,000	249,483
6343	Travel	749,276	805,814	329,183
6349	Other Transportation Services	-	-	283
6351	Property Insurance	606,570	560,500	521,097
6352	Liability Insurance	600,000	600,000	414,030
6353	Fidelity Bond Premium	2,000	2,000	-
6359	Judgments and Settlements	142,000	50,000	32,981
6361	Communication	302,240	303,251	284,047
6362	Advertising	174,200	117,395	80,874
6371	Dues & Memberships	192,372	201,725	181,216
6391	Other Purchased Services	3,454,538	3,474,082	2,367,788
6398	Other Expenses	539,600	499,889	330,265
	Purchased Services	**20,709,771**	**21,140,974**	**17,667,204**
6411	General Supplies	7,366,751	7,142,655	6,532,821
6412	Supplies - Technology-Related	3,696,760	2,966,478	2,004,779
6431	Textbooks	185,000	449,000	245,626
6441	Library Books	207,553	197,449	154,359
6451	Resource Materials	65,200	60,400	55,277
6471	Food Supplies - Nutrition Service	3,000,000	2,964,000	2,986,825
6481	Electricity	2,600,000	2,331,600	2,348,860
6482	Gas-Natural	745,000	673,400	408,344
6486	Fuel - Vehicles	672,807	657,828	501,890
6491	Other Supplies & Materials	207,388	195,031	134,613
	Materials and Supplies	**18,746,459**	**17,637,841**	**15,373,394**
6521	Buildings	29,179,131	1,515,889	1,803,659
6531	Improvement to Sites	41,500	423,032	1,097,554
6541	Regular Equipment	147,600	377,558	256,318
6543	Technology-Related Hardware	594,316	884,953	337,963
6551	Vehicles (Except School Buses)	141,954	431,750	483,881
6552	Pupil Transportation Vehicles (Buses)	518,620	737,789	429,998
	Capital Projects	**30,623,121**	**4,370,971**	**4,409,373**
6611	Principal - Bonded Indebtedness	34,395,000	6,450,000	5,810,000
6613	Principal - Lease Purchase	4,279,935	25,165,918	6,377,980
6621	Interest - Bonded Indebtedness	8,381,559	4,246,047	4,435,847
6623	Interest - Lease Purchase	300,370	1,365,510	1,395,974
6631	Fees - Bonded Indebtedness	5,500	755,050	2,551
6633	Fees - Lease Purchase	5,500	5,500	4,500
	Debt & Lease	**47,367,864**	**37,988,025**	**18,026,852**
	GRAND TOTAL	**262,417,212**	**212,702,474**	**179,480,312**

*Actual values presented are rounded

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53

THREE-YEAR COMPARISON OF EXPENDITURES-OPERATING FUNDS BY OBJECT

Description	2023-2024 Budget			2022-2023 Estimated Actual			2021-2022 Actual*		
	General	Teacher	Total	General	Teacher	Total	General	Teacher	Total
6111 Regular Salaries - Certificated	-	65,302,490	65,302,490	-	59,265,031	59,265,031	3,386	56,447,854	56,451,240
6112 Certificated Administrators Salaries	-	8,111,849	8,111,849	-	7,514,536	7,514,536	-	6,987,235	6,987,235
6121 Substitute Salaries - Certificated	-	-	-	-	-	-	-	8,663	8,663
6131 Supplemental Pay	349,202	2,171,129	2,520,331	355,988	2,220,923	2,576,911	485,261	2,380,022	2,865,283
6151 Classified Salaries - Regular	30,374,495	-	30,374,495	25,857,392	-	25,857,392	23,834,463	-	23,834,463
6152 Instructional Aide Salaries	5,639,195	-	5,639,195	5,049,856	-	5,049,856	4,644,997	-	4,644,997
6153 Classified Subsitute Salaries	-	-	-	-	-	-	3,542	-	3,542
6211 Teacher Retirement	310,852	11,738,052	12,048,904	265,404	10,972,903	11,238,307	275,466	10,424,952	10,700,419
6221 Non-Teacher Retirement	2,596,007	82,591	2,678,598	2,298,342	33,946	2,332,288	2,089,773	32,790	2,122,564
6231 Old Age Survivor and Disability	2,116,401	132,920	2,249,321	1,713,815	71,263	1,785,078	1,658,049	59,655	1,717,704
6232 Medicare	485,491	1,052,149	1,537,640	531,203	965,422	1,496,625	404,215	913,631	1,317,846
6241 Employee Insurance	5,866,042	7,626,836	13,492,878	5,515,639	8,073,037	13,588,676	5,078,279	7,506,920	12,585,199
6261 Workers' Compensation Insurance	496,912	496,384	993,296	527,681	317,282	844,963	450,960	309,807	760,767
6271 Unemployment Compensation	15,000	-	15,000	15,000	-	15,000	2,668	-	2,668
6291 Other Benefits	-	6,000	6,000	-	-	-	900	-	900
6311 Purchased Instruction Services	523,050	2,753,865	3,276,915	682,707	2,415,258	3,097,965	1,109,392	3,399,734	4,509,126
6312 Instructional Program Improvement	155,341	-	155,341	117,331	-	117,331	40,036	-	40,036
6313 Pupil Services	575,000	-	575,000	520,500	-	520,500	401,082	-	401,082
6315 Audit Services	24,500	-	24,500	24,000	-	24,000	24,025	-	24,025
6316 Data Processing/Tech Services	1,084,720	-	1,084,720	906,016	-	906,016	1,686,065	-	1,686,065
6317 Legal Services	225,000	-	225,000	185,000	-	185,000	185,247	-	185,247
6318 Election Services	25,000	-	25,000	25,000	-	25,000	19,969	-	19,969
6319 Other Professional Services	3,160,523	1,662,200	4,822,723	3,795,362	1,600,000	5,395,362	2,629,095	-	2,629,095
6332 Repairs and Maintenance	1,175,220	-	1,175,220	1,273,556	-	1,273,556	1,348,405	-	1,348,405
6333 Rentals - Land and Buildings	3,500	-	3,500	2,700	-	2,700	4,020	-	4,020
6334 Rentals - Equipment	308,065	-	308,065	244,537	-	244,537	249,515	-	249,515
6335 Water and Sewer	385,000	-	385,000	400,000	-	400,000	358,111	-	358,111
6336 Trash Removal	148,000	-	148,000	151,750	-	151,750	115,704	-	115,704
6337 Technology-Related Repairs and Maint	-	-	-	-	-	-	339,585	-	339,585
6341 Contracted Trans To/From School	1,452,991	-	1,452,991	1,865,601	-	1,865,601	965,973	-	965,973
6342 Other Contracted Pupil Trans	285,000	-	285,000	317,000	-	317,000	249,483	-	249,483
6343 Travel	749,276	-	749,276	805,814	-	805,814	329,184	-	329,184
6349 Other Transportation Services	-	-	-	-	-	-	283	-	283
6351 Property Insurance	606,570	-	606,570	560,500	-	560,500	521,097	-	521,097
6352 Liability Insurance	600,000	-	600,000	600,000	-	600,000	414,030	-	414,030
6353 Fidelity Bond Premium	2,000	-	2,000	2,000	-	2,000	-	-	-
6359 Judgments and Settlements	142,000	-	142,000	50,000	-	50,000	32,981	-	32,981
6361 Communication	302,240	-	302,240	303,251	-	303,251	284,047	-	284,047
6362 Advertising	174,200	-	174,200	117,395	-	117,395	80,874	-	80,874
6371 Dues & Memberships	192,372	-	192,372	201,725	-	201,725	181,216	-	181,216
6391 Other Purchased Services	3,454,538	-	3,454,538	3,474,082	-	3,474,082	2,367,789	-	2,367,789
6398 Other Expenses	539,600	-	539,600	499,889	-	499,889	330,265	-	330,265
6411 General Supplies	7,366,751	-	7,366,751	7,142,655	-	7,142,655	6,532,822	-	6,532,822
6412 Supplies - Technology-Related	3,696,760	-	3,696,760	2,966,478	-	2,966,478	2,004,779	-	2,004,779
6431 Textbooks	185,000	-	185,000	449,000	-	449,000	245,626	-	245,626
6441 Library Books	207,553	-	207,553	197,449	-	197,449	154,359	-	154,359
6451 Resource Materials	65,200	-	65,200	60,400	-	60,400	55,277	-	55,277
6471 Food Supplies - Nutrition Service	3,000,000	-	3,000,000	2,964,000	-	2,964,000	2,986,825	-	2,986,825
6481 Electricity	2,600,000	-	2,600,000	2,331,600	-	2,331,600	2,348,860	-	2,348,860
6482 Gas-Natural	745,000	-	745,000	673,400	-	673,400	408,344	-	408,344
6486 Fuel - Vehicles	672,807	-	672,807	657,828	-	657,828	501,890	-	501,890
6491 Other Supplies & Materials	207,388	-	207,388	195,031	-	195,031	134,613	-	134,613
Total Expenditures	**83,289,762**	**101,136,465**	**184,426,227**	**76,893,877**	**93,449,601**	**170,343,478**	**68,572,824**	**88,471,263**	**157,044,087**

*Actual values presented are rounded

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53

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

Description	2023-2024 Budget			2022-2023 Estimated Actual			2021-2022 Acutal*		
	Debt	Capital	Total	Debt	Capital	Total	Debt	Capital	Total
6521 Buildings	-	29,179,131	29,179,131	-	1,515,889	1,515,889	-	1,803,659	1,803,659
6531 Improvement to Sites	-	41,500	41,500	-	423,032	423,032	-	1,097,554	1,097,554
6541 Regular Equipment	-	147,600	147,600	-	377,558	377,558	-	256,318	256,318
6543 Technology-Related Hardware	-	594,316	594,316	-	884,953	884,953	-	337,963	337,963
6551 Vehicles (Except School Buses)	-	141,954	141,954	-	431,750	431,750	-	483,881	483,881
6552 Pupil Transportation Vehicles (Buses)	-	518,620	518,620	-	737,789	737,789	-	429,998	429,998
6611 Principal - Bonded Indebtedness	34,395,000	-	34,395,000	6,450,000	-	6,450,000	5,810,000	-	5,810,000
6613 Principal - Lease Purchase	-	4,279,935	4,279,935	-	25,165,918	25,165,918	-	6,377,980	6,377,980
6621 Interest - Bonded Indebtedness	8,381,559	-	8,381,559	4,246,047	-	4,246,047	4,435,846	-	4,435,846
6623 Interest - Lease Purchase	-	300,370	300,370	-	1,365,510	1,365,510	-	1,395,974	1,395,974
6631 Fees - Bonded Indebtedness	5,500	-	5,500	5,500	749,550	755,050	2,551	-	2,551
6633 Fees - Lease Purchase	-	5,500	5,500	-	5,500	5,500	-	4,500	4,500
Total Expenditures	**42,782,059**	**35,208,926**	**77,990,985**	**10,701,547**	**31,657,449**	**42,358,996**	**10,248,397**	**12,187,827**	**22,436,225**

*Actual values presented are rounded

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

Program	Description	2023-2024 Budget	2022-2023 Est. Actual	2021-2022 Actual*
1111	Elementary	27,947,649	25,745,648	23,547,005
1131	Middle School	15,149,228	14,242,774	14,048,840
1151	High School	19,214,556	17,738,506	17,109,798
1191	Summer School	57,000	47,300	1,084,541
1192	Juvenile Program	95,798	97,816	99,656
1193	Alternative Programs	1,092,008	993,386	946,552
1195	Virtual Instruction	158,000	162,330	514,969
1211	Gifted & Talented	1,381,264	1,142,966	1,037,759
1221	Special Education	15,772,630	13,936,668	13,701,621
1224	Proportionate Share Services	-	-	15,573
1251	Supplemental Instruction	179,795	227,897	220,534
1253	Institutions for Adjudicated Students	3,100	29,997	11,077
1271	Bilingual	799,263	752,460	763,050
1281	Early Childhood SpED	1,343,321	1,196,515	1,186,721
1331	Family & Consumer Sciences Ed	-	-	53,214
1391	Other Career Education	323,370	344,602	230,635
1411	Student Activities	2,759,078	2,675,422	2,453,535
1421	School Sponsored Athletics	2,792,890	2,755,600	2,918,256
1911	Tuition to Other Dist in State	395,000	531,395	546,972
1921	Area Career Center Fees	891,100	806,700	799,125
1933	Tuition, SpED Private Agency	1,698,400	1,463,600	1,029,460
1941	Contracted Education	130,550	153,750	57,405
	Instruction	**92,184,000**	**85,045,332**	**82,376,295**

*Actual values presented are rounded

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

Program	Description	2023-2024 Budget	2022-2023 Est. Actual	2021-2022 Actual*
2112	Attendance Services	4,650	4,050	2,156
2113	Social Work Services	1,207,895	1,149,116	1,114,874
2114	Pupil Accounting Services	514,308	522,909	423,450
2122	Counseling Services	4,164,152	3,612,257	3,368,333
2129	Other Guidance Services	88,762	81,120	78,305
2134	Nursing Services	2,678,756	2,426,585	2,471,052
2142	Psychological Services	3,413,998	3,563,166	2,682,180
2151	Speech Pathology & Audiology Area Dir	4,575	4,576	4,577
2152	Speech Pathology & Audiology	2,631,742	2,348,600	2,265,402
2162	Occupational Therapy	567,038	526,696	494,713
2172	Physical Therapy	194,228	170,445	168,010
2182	Visually Impaired/Vision Services	76,124	69,199	68,794
2191	Other Support Services-Students	417,783	312,913	279,210
2211	Improvement of Instruction**	5,014,898	5,025,838	327,148
2212	Instruction & Curriculum Development	1,321,608	1,312,516	1,154,105
2213	Instructional Staff Training	719,494	1,027,959	497,633
2214	Professional Development	521,218	511,661	663,738
2219	Other Improvement of Instruction	238,310	235,975	125,470
2221	Educational Media Direction	313,347	280,985	233,500
2222	School Library Services	2,655,609	2,635,318	2,512,412
2223	Audiovisual Services	57,700	76,008	54,688
2224	Educational Television Services	227,960	207,960	188,009
2311	Board of Education	305,600	235,300	202,995
2321	Office of the Superintendent	2,332,624	1,669,993	1,476,902
2322	Community Relations	249,811	284,242	224,365
2329	Other Executive Administration	3,203,831	2,983,420	3,048,710
2331	Administrative Technology	5,871,295	5,856,217	5,661,350
2411	Office of the Principal	8,770,771	8,287,847	7,251,019
2491	Other Support Services-Administration	45,700	44,800	51,365
2521	Fiscal Services	724,280	684,419	655,202
2529	Risk Management	9,000	10,200	5,501
2542	Care and Upkeep of Buildings	16,247,613	15,505,716	14,301,826
2543	Care and Upkeep of Grounds	1,184,801	1,215,475	1,068,611
2545	Vehicle Servicing and Maintenance	217,160	193,704	157,110
2546	Security Services	2,069,776	1,514,031	1,984,718
2549	Other Operation of Plant Services	3,900	3,000	72,634
2551	Contracted Transportation-Students	551,446	632,783	380,392
2552	Dist Operated Pupil Transportation	6,524,609	5,974,296	3,763,570
2553	Contracted Trans SpEd	1,213,840	1,589,800	835,063
2554	District Operated Trans SpED	2,000	5,442	2,026,568
2558	Non-Allowable Transportation	1,900	5,875	219
2559	Early Childhood SpEd Transportation	-	-	368,554
2562	Food Preparation and Dispensing	7,776,885	7,111,312	6,824,717
2573	Warehousing and Distributing Services	1,639,487	1,359,576	1,050,215
2574	Printing, Publishing, Duplicating	150,147	104,888	87,239
2621	Planning, Research, Development	16,000	21,000	13,200
2624	Planning Services	-	-	5,781
2625	Research Services	27,500	26,000	26,389
2629	Other Planning, Research, Development	10,000	-	7,948
2633	Public Information Services	75,000	83,050	56,127
2641	Staff Services Direction	1,787,117	1,559,578	1,339,664
2642	Recruitment and Placement	-	4,000	856
2644	Professional Development Non-Instr	2,500	562	3,139
2649	Other Staff Services	56,500	56,500	36,584
2691	Other Supporting Services - Central Office	91,343	80,749	400
2911	Other Supporting Services	1,456,319	1,168,545	1,364,446
Support Services		**89,652,910**	**84,378,172**	**73,531,140**

*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	2023-2024 Budget	2022-2023 Est. Actual	2021-2022 Actual*
3111	Community Services	188,858	172,528	14,820
3511	Early Childhood Program	274,301	249,696	235,128
3512	Early Childhood Instruction	1,143,707	979,949	946,457
3611	Homeless & Other Disadvantaged	2,000	2,000	-
3711	Non-Public School Student Services	13,870	33,197	5,924
3811	Custody & Care of Children	2,317,428	1,865,511	1,411,404
3812	Afterschool Program	-	-	7,388
3911	Other Community Services	40,000	37,500	18,675
3912	Parental Involvement	11,643	11,643	5,017
4031	Architecture, Engineering & Legal	15,600	30,391	147,906
4051	Building Acquisition, Construction	29,205,031	1,876,133	2,733,787
4091	Other Facilities Acq & Construction	-	32,397	19,521
5111	Principal-Bonded Indebtedness	34,395,000	6,450,000	5,810,000
5131	Principal-Lease Purchase	4,279,935	25,165,918	6,377,980
5211	Interest-Bonded Indebtedness	8,381,559	4,246,047	4,435,847
5231	Interest-Lease Purchase	300,370	1,365,510	1,395,974
5311	Fees-Bonded Indebtedness	5,500	755,050	2,551
5331	Fees-Lease Purchase	5,500	5,500	4,500
Non-Instruction/Support Services		**80,580,302**	**43,278,970**	**23,572,877**
GRAND TOTAL		**262,417,212**	**212,702,474**	**179,480,312**

*Actual values presented are rounded

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

Description	2023-2024 Budget			2022-2023 Estimated Actual			2021-2022 Actual*		
	General	Teacher	Total	General	Teacher	Total	General	Teacher	Total
1111 Elementary	2,846,863	25,100,786	27,947,649	2,466,447	23,279,201	25,745,648	1,718,686	21,828,319	23,547,005
1131 Middle School	513,073	14,636,155	15,149,228	449,477	13,793,297	14,242,774	552,568	13,496,271	14,048,840
1151 High School	2,237,124	16,977,432	19,214,556	1,707,192	16,031,314	17,738,506	1,339,112	15,770,686	17,109,798
1191 Summer School	57,000	-	57,000	47,300	-	47,300	14,851	1,069,691	1,084,541
1192 Juvenile Program	-	95,798	95,798	-	97,816	97,816	-	99,656	99,656
1193 Alternative Programs	13,900	1,078,108	1,092,008	18,739	974,647	993,386	11,914	934,638	946,552
1195 Virtual Instruction	-	158,000	158,000	-	162,330	162,330	-	514,969	514,969
1211 Gifted & Talented	195,431	1,185,833	1,381,264	190,335	952,631	1,142,966	129,069	908,689	1,037,759
1221 Special Education	5,352,460	10,420,170	15,772,630	4,840,192	9,096,476	13,936,668	4,709,549	8,992,072	13,701,621
1224 Proportionate Share Services	-	-	-	-	-	-	4,089	11,484	15,573
1251 Supplemental Instruction	12,004	167,791	179,795	12,004	215,893	227,897	6,427	214,107	220,534
1253 Institutions for Adjudicated Students	3,100	-	3,100	3,100	26,897	29,997	1,947	9,130	11,077
1271 Bilingual	143,897	655,366	799,263	147,378	605,082	752,460	133,160	629,890	763,050
1281 Early Childhood SpED	473,260	870,061	1,343,321	397,714	798,801	1,196,515	402,203	784,518	1,186,721
1331 Family & Consumer Sciences Ed	-	-	-	-	-	-	-	53,214	53,214
1391 Other Career Education	94,870	228,500	323,370	56,330	288,272	344,602	37,807	192,828	230,635
1411 Student Activities	2,056,212	702,866	2,759,078	2,036,690	638,732	2,675,422	1,791,269	662,265	2,453,535
1421 School Sponsored Athletics	1,234,127	1,558,763	2,792,890	1,180,055	1,518,987	2,699,042	1,257,006	1,603,034	2,860,040
1911 Tuition to Other Dist in State	395,000	-	395,000	531,395	-	531,395	546,972	-	546,972
1921 Area Career Center Fees	-	891,100	891,100	-	806,700	806,700	-	799,125	799,125
1933 Tuition, SpEd Private Agency	-	1,698,400	1,698,400	-	1,463,600	1,463,600	-	1,029,460	1,029,460
1941 Contracted Education	130,550	-	130,550	153,750	-	153,750	57,405	-	57,405
2112 Attendance Services	4,650	-	4,650	4,050	-	4,050	2,156	-	2,156
2113 Social Work Services	1,207,895	-	1,207,895	1,149,116	-	1,149,116	1,114,874	-	1,114,874
2114 Pupil Accounting Services	331,643	182,665	514,308	354,322	168,587	522,909	260,785	162,665	423,450
2122 Counseling Services	487,594	3,676,558	4,164,152	424,807	3,187,450	3,612,257	431,901	2,936,432	3,368,333
2129 Other Guidance Services	88,762	-	88,762	81,120	-	81,120	78,305	-	78,305
2134 Nursing Services	2,678,756	-	2,678,756	2,426,585	-	2,426,585	2,471,052	-	2,471,052
2142 Psychological Services	3,325,830	88,168	3,413,998	3,482,845	80,321	3,563,166	2,604,721	77,459	2,682,180
2151 Speech Pathology & Audiology Area Dir	-	4,575	4,575	-	4,576	4,576	-	4,577	4,577
2152 Speech Pathology & Audiology	-	2,631,742	2,631,742	-	2,348,600	2,348,600	-	2,265,402	2,265,402
2162 Occupational Therapy	567,038	-	567,038	526,696	-	526,696	494,713	-	494,713
2172 Physical Therapy	194,228	-	194,228	170,445	-	170,445	168,010	-	168,010
2182 Visually Impaired/Vision Services	-	76,124	76,124	-	69,199	69,199	-	68,794	68,794
2191 Other Support Services-Students	332,950	84,833	417,783	270,378	42,535	312,913	238,402	40,808	279,210
2211 Improvement of Instruction**	2,103,162	2,911,736	5,014,898	2,171,398	2,854,440	5,025,838	327,148	-	327,148
2212 Instruction & Curriculum Development	29,222	1,292,386	1,321,608	122,172	1,190,344	1,312,516	69,414	1,084,691	1,154,105
2213 Instructional Staff Training	604,979	114,515	719,494	803,408	224,551	1,027,959	345,038	152,595	497,633
2214 Professional Development	384,250	136,968	521,218	384,657	127,004	511,661	406,248	257,490	663,738
2219 Other Improvement of Instruction	238,310	-	238,310	235,975	-	235,975	125,470	-	125,470
2221 Educational Media Direction	165,933	147,414	313,347	145,092	135,893	280,985	102,500	130,999	233,500
2222 School Library Services	837,286	1,818,323	2,655,609	866,486	1,768,832	2,635,318	767,294	1,745,118	2,512,412
2223 Audiovisual Services	57,700	-	57,700	76,008	-	76,008	54,688	-	54,688
2224 Educational Television Services	227,960	-	227,960	207,960	-	207,960	188,009	-	188,009
2311 Board of Education	305,600	-	305,600	235,300	-	235,300	202,995	-	202,995

*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	2023-2024 Budget			2022-2023 Estimated Actual			2021-2022 Actual*		
	General	Teacher	Total	General	Teacher	Total	General	Teacher	Total
2321 Office of the Superintendent	507,093	1,825,531	2,332,624	512,313	1,157,680	1,669,993	418,434	1,058,468	1,476,902
2322 Community Relations	249,811	-	249,811	284,242	-	284,242	224,365	-	224,365
2329 Other Executive Administration	943,021	2,260,810	3,203,831	832,297	2,151,123	2,983,420	887,273	2,161,437	3,048,710
2331 Administrative Technology	5,243,011	33,968	5,276,979	4,940,072	31,192	4,971,264	5,289,319	34,068	5,323,387
2411 Office of the Principal	2,317,948	6,452,823	8,770,771	1,987,410	6,300,437	8,287,847	1,497,025	5,753,994	7,251,019
2491 Other Support Services-Administration	45,700	-	45,700	44,800	-	44,800	51,365	-	51,365
2521 Fiscal Services	724,280	-	724,280	684,419	-	684,419	655,202	-	655,202
2529 Risk Management	9,000	-	9,000	10,200	-	10,200	5,501	-	5,501
2542 Care and Upkeep of Buildings	16,247,613	-	16,247,613	15,296,826	-	15,296,826	14,077,515	-	14,077,515
2543 Care and Upkeep of Grounds	1,175,797	-	1,175,797	1,030,531	-	1,030,531	866,139	-	866,139
2545 Vehicle Servicing and Maintenance	217,160	-	217,160	193,704	-	193,704	157,110	-	157,110
2546 Security Services	2,069,776	-	2,069,776	1,514,031	-	1,514,031	1,960,110	-	1,960,110
2549 Other Operation of Plant Services	3,900	-	3,900	3,000	-	3,000	72,634	-	72,634
2551 Contracted Transportation-Students	551,446	-	551,446	632,783	-	632,783	380,392	-	380,392
2552 Dist Operated Pupil Transportation	5,930,714	-	5,930,714	5,092,485	-	5,092,485	3,254,438	72,507	3,326,945
2553 Contracted Trans SpEd	1,213,840	-	1,213,840	1,589,800	-	1,589,800	835,063	-	835,063
2554 District Operated Trans SpED	2,000	-	2,000	5,442	-	5,442	2,026,568	-	2,026,568
2558 Non-Allowable Transportation	1,900	-	1,900	5,875	-	5,875	219	-	219
2559 Early Childhood SpEd Transportation	-	-	-	-	-	-	368,554	-	368,554
2562 Food Preparation and Dispensing	7,631,885	-	7,631,885	6,961,312	-	6,961,312	6,600,753	-	6,600,753
2573 Warehousing and Distributing Services	1,639,487	-	1,639,487	1,294,682	-	1,294,682	1,050,215	-	1,050,215
2574 Printing, Publishing, Duplicating	150,147	-	150,147	104,888	-	104,888	87,239	-	87,239
2621 Planning, Research, Development	16,000	-	16,000	21,000	-	21,000	13,200	-	13,200
2624 Planning Services	-	-	-	-	-	-	386	5,396	5,781
2625 Research Services	27,500	-	27,500	26,000	-	26,000	26,389	-	26,389
2629 Other Planning, Research, Development	10,000	-	10,000	-	-	-	7,948	-	7,948
2633 Public Information Services	75,000	-	75,000	83,050	-	83,050	56,127	-	56,127
2641 Staff Services Direction	1,626,509	160,608	1,787,117	1,371,572	188,006	1,559,578	1,172,594	167,071	1,339,664
2642 Recruitment and Placement	-	-	-	4,000	-	4,000	856	-	856
2644 Professional Development Non-Instr	2,500	-	2,500	562	-	562	3,139	-	3,139
2649 Other Staff Services	56,500	-	56,500	56,500	-	56,500	36,584	-	36,584
2691 Other Support Services-Central Office	91,343	-	91,343	80,749	-	80,749	400	-	400
2911 Other Supporting Services	1,396,044	-	1,396,044	1,168,545	-	1,168,545	1,362,975	1,471	1,364,446
3111 Community Services	188,858	-	188,858	172,528	-	172,528	14,820	-	14,820
3511 Early Childhood Program	274,301	-	274,301	249,696	-	249,696	235,128	-	235,128
3512 Early Childhood Instruction	332,118	811,589	1,143,707	311,794	668,155	979,949	260,681	685,775	946,457
3611 Homeless & Other Disadvantaged	2,000	-	2,000	2,000	-	2,000	-	-	-
3711 Non-Public School Student Services	13,870	-	13,870	33,197	-	33,197	5,924	-	5,924
3811 Custody & Care of Children	2,317,428	-	2,317,428	1,865,511	-	1,865,511	1,411,404	-	1,411,404
3812 Afterschool Program	-	-	-	-	-	-	7,388	-	7,388
3911 Other Community Services	40,000	-	40,000	37,500	-	37,500	18,675	-	18,675
3912 Parental Involvement	11,643	-	11,643	11,643	-	11,643	5,017	-	5,017
Total Expenditures	**83,289,762**	**101,136,465**	**184,426,227**	**76,893,877**	**93,449,601**	**170,343,478**	**68,572,824**	**88,471,263**	**157,044,087**

*Actual values presented are rounded

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53

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

Description	2023-2024 Budget			2022-2023 Estimated Actual			2021-2022 Actual*		
	Debt	Capital	Total	Debt	Capital	Total	Debt	Capital	Total
1421 School Sponsored Athletics	-	-	-	-	56,558	56,558	-	58,216	58,216
2331 Administrative Technology	-	594,316	594,316	-	884,953	884,953	-	337,963	337,963
2542 Care and Upkeep of Buildings	-	-	-	-	208,890	208,890	-	224,312	224,312
2543 Care and Upkeep of Grounds	-	9,004	9,004	-	184,944	184,944	-	202,472	202,472
2546 Security Services	-	-	-	-	-	-	-	24,608	24,608
2552 Dist Operated Pupil Transportation	-	593,895	593,895	-	881,811	881,811	-	436,625	436,625
2562 Food Preparation and Dispensing	-	145,000	145,000	-	150,000	150,000	-	223,964	223,964
2573 Warehousing and Distributing Services	-	-	-	-	64,894	64,894	-	-	-
2911 Other Supporting Services	-	60,275	60,275	-	-	-	-	-	-
4031 Architecture, Engineering & Legal	-	15,600	15,600	-	30,391	30,391	-	147,906	147,906
4051 Building Acquisition, Construction	-	29,205,031	29,205,031	-	1,876,133	1,876,133	-	2,733,787	2,733,787
4091 Other Facilities Acq & Construction	-	-	-	-	32,397	32,397	-	19,521	19,521
5111 Principal-Bonded Indebtedness	34,395,000	-	34,395,000	6,450,000	-	6,450,000	5,810,000	-	5,810,000
5131 Principal-Lease Purchase	-	4,279,935	4,279,935	-	25,165,918	25,165,918	-	6,377,980	6,377,980
5211 Interest-Bonded Indebtedness	8,381,559	-	8,381,559	4,246,047	-	4,246,047	4,435,846	-	4,435,846
5231 Interest-Lease Purchase	-	300,370	300,370	-	1,365,510	1,365,510	-	1,395,974	1,395,974
5311 Fees-Bonded Indebtedness	5,500	-	5,500	5,500	749,550	755,050	2,551	-	2,551
5331 Fees-Lease Purchase	-	5,500	5,500	-	5,500	5,500	-	4,500	4,500
Total Expenditures	**42,782,059**	**35,208,926**	**77,990,985**	**10,701,547**	**31,657,449**	**42,358,996**	**10,248,397**	**12,187,827**	**22,436,224**

*Actual values presented are rounded

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
OPERATING PROJECTIONS

Revenue		Actual 2021-22		Change FY21 to FY22	Projection 2022-23		Change FY22 to FY23
Current Property Tax	5111	$ 52,117,865	9.8%	4,635,511	$ 57,862,561	11.0%	5,744,696
Delinquent Property Tax	5112	$ 1,671,710	-35.8%	(933,477)	$ 1,030,561	-38.4%	(641,149)
Proposition C Tax	5113	$ 14,975,007	16.1%	2,078,042	$ 15,466,915	3.3%	491,908
In Lieu Of Tax	5116	$ 1,154,082	-84.6%	(6,354,535)	$ 1,156,263	0.2%	2,181
Other Local	51xx	$ 9,315,519	29.6%	2,129,138	$ 14,311,758	53.6%	4,996,239
County	52xx	$ 2,234,939	3.0%	65,817	$ 2,444,362	9.4%	209,423
State-Basic Formula, Clsrm Trust	5311,19	$ 62,073,981	4.4%	2,630,228	$ 61,997,819	-0.1%	(76,162)
State-Other	53xx	$ 4,882,161	-4.9%	(251,556)	$ 8,631,129	76.8%	3,748,968
Federal Revenue	54xx	$ 11,110,820	26.5%	2,326,100	$ 9,571,802	-13.9%	(1,539,018)
Other	56xx/58xx	$ 149,365	-11.8%	(19,948)	$ 311,810	108.8%	162,445
Total Revenues		**$ 159,685,449**		**6,305,319**	**$ 172,784,980**		**13,099,531**
% Change		4.1%			8.2%		
Expenditures							
Salaries Recurring	61xx	$ 94,795,423	3.4%	3,108,502	$ 100,263,726	5.8%	5,468,303
Benefit-Retirement PSRS	6211	$ 10,700,419	2.2%	225,244	$ 11,238,307	5.0%	537,888
Benefit-Retirement PEERS	6221	$ 2,122,564	5.6%	113,290	$ 2,332,288	9.9%	209,725
Benefit-Fica/Medicare	623x	$ 3,035,550	5.1%	148,310	$ 3,281,703	8.1%	246,153
Benefit-Medical, Dental, Vision, Life	6241	$ 12,203,955	3.4%	397,325	$ 13,201,620	8.2%	997,665
Benefit-Disability	624x-xx5	$ 382,144	3.5%	13,069	$ 387,056	1.3%	4,912
Benefit-Worker Compensation	626x	$ 760,767	-3.1%	(24,367)	$ 844,963	11.1%	84,196
Benefit-Unemployment Insurance	627x	$ 2,668	-94.1%	(42,766)	$ 15,000	462.2%	12,332
Purchased Services	63xx	$ 17,667,204	29.1%	3,982,347	$ 21,140,974	19.7%	3,473,770
Supplies	64xx	$ 15,373,394	16.2%	2,140,351	$ 17,637,841	14.7%	2,264,447
Total Expenditures		**$ 157,044,087**		**10,061,306**	**$ 170,343,478**		**13,299,391**
% Change		6.8%			8.5%		
Transfer Out to Fund 4		$ 1,500,000		$ (4,370,301)	$ 3,000,000		$ 1,500,000
Ending Balance Fund 1 & 2		$ 42,903,622		$ 1,141,362	$ 42,345,124		$ (558,498)
Restricted Fund Balance		$ 55,876			$ 55,881		
Fund Balance %		**27.28%**		**-1.09%**	**24.83%**		**-2.46%**
Change in Ending Fund 1 & 2		$ 1,141,362		$ 614,314	$ (558,498)		$ (1,699,860)
Fund 4 Rev (Exclude Bond)		$ 7,611,655		$ (607,166)	$ 7,437,847		$ (173,808)
Fund 4 Exp (Exclude Bond)		$ 12,187,827		$ 1,055,927	$ 9,999,225		$ (2,188,602)
Transfer in from Fund 1		$ 1,500,000		$ (4,370,301)	$ 3,000,000		$ 1,500,000
Ending Balance Fund 4		$ 2,580,365		$ (3,076,173)	$ 3,018,987		$ 438,622
Change in Ending Fund 4 Bal		$ (3,076,173)		$ (6,033,394)	$ 438,622		$ 3,514,795
Ending Balance Fund 1, 2 & 4		$ 45,483,987		$ (1,934,811)	$ 45,364,111		$ (119,876)
		26.88%		-3.11%	25.15%		-1.72%
Chg Ending Bal Fund 1, 2 & 4		$ (1,934,811)		$ (5,419,080)	$ (119,876)		$ 1,814,935

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 433.6499

Estimated Regular ADA 11,386.6373
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%

Assumptions 2022-2023
New Assumptions to be provided as available

AV 1,494,125,314 8.2177% increase
Est. Oper levy 4.0200, 98.0% coll rate estimate

Dollar Value Modifier 1.08
Prop C*prior year WADA 1,257.77
Estimated Summer ADA 389.9429

Estimated Regular ADA 11,669.8758
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
OPERATING PROJECTIONS

Revenue		Projection 2023-24		Change FY23 to FY24
Current Property Tax	5111	$ 73,402,152	26.9%	15,539,591
Delinquent Property Tax	5112	$ 1,000,000	-3.0%	(30,561)
Proposition C Tax	5113	$ 15,957,388	3.2%	490,473
In Lieu Of Tax	5116	$ 850,000	-26.5%	(306,263)
Other Local	51xx	$ 12,825,000	-10.4%	(1,486,758)
County	52xx	$ 2,481,027	1.5%	36,665
State-Basic Formula, Clsrm Trust	5311,19	$ 61,997,819	0.0%	-
State-Other	53xx	$ 8,631,129	0.0%	-
Federal Revenue	54xx	$ 7,048,637	-26.4%	(2,523,165)
Other	56xx/58xx	$ 160,000	-48.7%	(151,810)
Total Revenues		**$ 184,353,152**		**11,568,172**
% Change		15.4%		
Expenditures				
Salaries Recurring	61xx	$ 100,263,726	0.0%	-
Benefit-Retirement PSRS	6211	$ 11,238,307	0.0%	-
Benefit-Retirement PEERS	6221	$ 2,332,288	0.0%	-
Benefit-Fica/Medicare	623x	$ 3,281,703	0.0%	-
Benefit-Medical, Dental, Vision, Life	6241	$ 13,201,620	0.0%	-
Benefit-Disability	624x-xx5	$ 387,056	0.0%	-
Benefit-Worker Compensation	626x	$ 844,963	0.0%	-
Benefit-Unemployment Insurance	627x	$ 15,000	0.0%	-
Additional Salary Allocation	61xx	$ 11,684,634		11,684,634
Additional Benefit Allocation	62xx	$ 1,720,700		1,720,700
Purchased Services	63xx	$ 20,709,771	-2.0%	(431,203)
Supplies	64xx	$ 18,746,459	6.3%	1,108,618
Total Expenditures		**$ 184,426,227**		**14,082,749**
% Change		8.3%		
Transfer Out to Fund 4		$ 2,500,000		$ (500,000)
Ending Balance Fund 1 & 2		$ 39,772,049		$ (2,573,075)
Restricted Fund Balance		$ 55,876		
Fund Balance %		**21.53%**		**-3.29%**
Change in Ending Fund 1 & 2		$ (2,573,075)		$ (2,014,577)
Fund 4 Rev (Exclude Bond)		$ 6,406,002		$ (1,031,845)
Fund 4 Exp (Exclude Bond)		$ 8,654,434		$ (1,344,791)
Transfer in from Fund 1		$ 2,500,000		$ (500,000)
Ending Balance Fund 4		$ 3,270,555		$ 251,568
Change in Ending Fund 4 Bal		$ 251,568		$ (187,054)
Ending Balance Fund 1, 2 & 4		$ 43,042,604		$ (2,321,507)
		22.29%		-2.86%
Chg Ending Bal Fund 1, 2 & 4		$ (2,321,507)		$ (2,201,631)

Assumptions 2023-2024
New Assumptions to be provided as available

AV estimated increase 12.5%
Est. Oper levy 4.5200, 98.0% coll rate estimate

Dollar Value Modifier 1.08
Prop C*prior year WADA 1,350.00
Estimated Summer ADA 433.1035

Estimated Regular ADA 11,541.4857
Per Demographer Report 24 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 2023 MEMBERSHIP

ELEMENTARY SCHOOL	K	1st	2nd	3rd	4th	5th	TOTAL
Alexander Doniphan Elementary	47.00	66.83	59.00	58.83	65.00	60.00	356.66
EPiC Elementary	48.00	50.00	49.00	48.00	48.00	47.00	290.00
Franklin Elementary	36.00	33.00	38.00	49.00	43.00	46.00	245.00
Kellybrook Elementary	76.00	93.00	89.00	89.00	100.00	81.00	528.00
Lewis and Clark Elementary	84.00	81.00	86.00	89.00	107.00	117.00	564.00
Liberty Oaks Elementary	83.00	87.00	93.00	74.00	107.00	83.00	527.00
Lillian Schumacher Elementary	81.00	66.00	87.00	75.74	79.00	87.70	476.44
Manor Hill Elementary	53.00	50.51	47.00	54.00	63.00	63.00	330.51
Ridgeview Elementary	56.45	58.00	52.00	69.00	65.00	54.00	354.45
Shoal Creek Elementary	115.00	122.00	151.00	162.00	173.00	156.00	879.00
Warren Hills Elementary	90.00	112.00	93.00	98.00	103.00	116.13	612.13
Total Elementary School	**769.45**	**819.34**	**844.00**	**866.57**	**953.00**	**910.83**	**5,163.19**

MIDDLE SCHOOL	6th	7th	8th				TOTAL
Discovery Middle School	211.00	237.00	207.71				655.71
Heritage Middle School	235.00	249.00	299.85				783.85
Liberty Middle School	223.00	203.02	206.00				632.02
South Valley Middle School	268.00	258.38	264.00				790.38
Total Middle School	**937.00**	**947.40**	**977.56**				**2,861.96**

HIGH SCHOOL	9th	10th	11th	12th			TOTAL
Liberty High School	492.00	491.00	472.00	499.00			1,954.00
Liberty North High School	621.00	537.00	588.00	548.00			2,294.00
Total High School	**1,113.00**	**1,028.00**	**1,060.00**	**1,047.00**			**4,248.00**

Total K-12 Membership							**12,273.15**
Early Childhood							46.00
Total District Membership							**12,319.15**

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
GENERAL BUDGET SUMMARY 2022-2023 FISCAL YEAR
PROJECTION 2023-2024

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	41,470,035.22	1,433,583.25	-	27,202,405.37	2,580,365.75	-	72,686,389.59
Revenues by Fund	112,272,411.00	2,000,000.00	58,512,569.00	24,412,598.00	7,437,847.00	127,033,470.00	331,668,895.00
Expenditures by Fund	74,893,877.00	2,000,000.00	93,449,601.00	10,701,547.00	9,999,225.00	21,658,224.00	212,702,474.00
Transfers	(37,937,032.00)	-	34,937,032.00	-	3,000,000.00	-	-
Potential Increases S/B	-	-	-	-	-	-	-
Est. Budget Reduction	-	-	-	-	-	-	-
Ending Fund Balances	40,911,537.22	1,433,583.25	-	40,913,456.37	3,018,987.75	105,375,246.00	191,652,810.59
Restricted Fund Balances	-	55,880.96	-	-	-	-	55,880.96

Fund Balance %	24.83%
Operating Revenues	172,784,980.00
Operating Expenditures	170,343,478.00

	General Fund		Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Bond Fund	Total All Funds
Estimated Levy 2022-2023	4.0200		-	1.5477	0.3600	-	5.9277

Estimated 2023-2024	General Fund	Student Activity Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Bond Fund	Total All Funds
Beginning Fund Balance	40,911,537.22	1,433,583.25	-	40,913,456.37	3,018,987.75	-	86,277,564.59
Revenues by Fund	123,356,364.00	2,000,000.00	58,996,788.00	18,809,087.00	6,406,002.00	2,586,000.00	212,154,241.00
Expenditures by Fund	81,289,762.00	2,000,000.00	101,136,465.00	42,782,059.00	8,654,434.00	26,554,492.00	262,417,212.00
Transfers	(44,639,677.00)	-	42,139,677.00	-	2,500,000.00	-	-
Potential Increases S/B	-	-	-	-	-	-	-
Est. Budget Reduction	-	-	-	-	-	-	-
Ending Fund Balances	38,338,462.22	1,433,583.25	-	16,940,484.37	3,270,555.75	(23,968,492.00)	36,014,593.59
Restricted Fund Balances	-	55,880.96	-	-	-	-	55,880.96

Fund Balance %	21.53%
Operating Revenues	184,353,152.00
Operating Expenditures	184,426,227.00

	General Fund		Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Bond Fund	Total All Funds
Estimated Levy 2023-2024	4.5200		-	1.0477	0.3600	-	5.9277

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

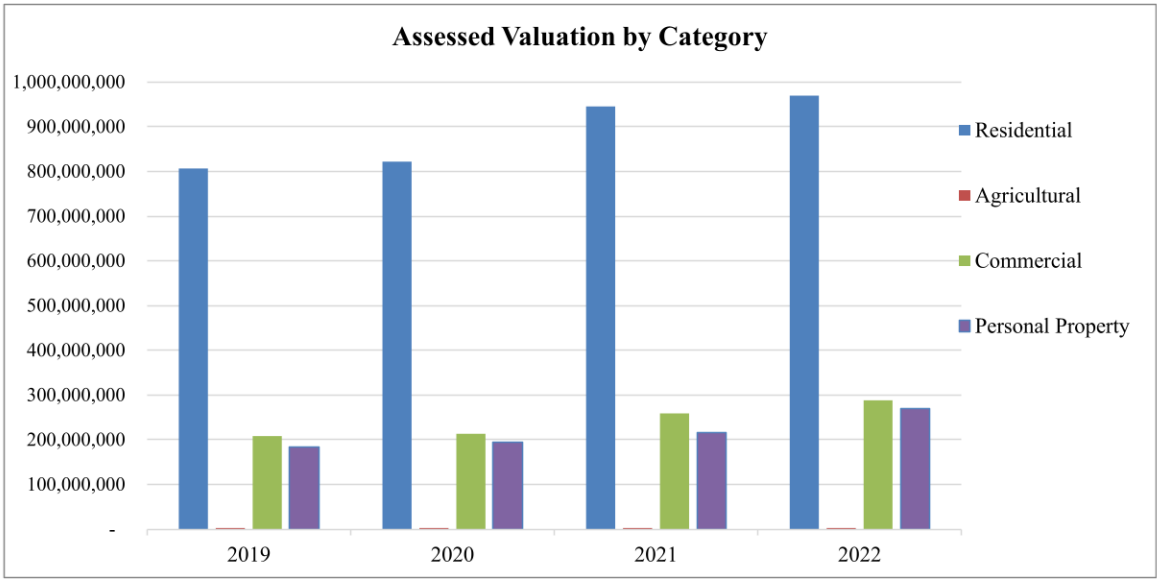
LOCATION	OBJECT	TYPE	Budget FY24	Estimated Actual FY23
All District	6531	Improvement to Grounds	41,500	423,032
All District	6521	Architect & Engineering	15,600	15,576
All District	6521	Construction Management	-	23,977
All District	6521	Building Renovation	871,380	562,729
All District	6521	Building Remodel	151,656	91,585
All District	6521	Doors/Entrances	129,900	-
All District	6541	Roofs	160,000	
All District	6541	HVAC	1,296,103	822,022
Subtotal Capital Renovations			2,666,139	1,938,921
All District	6541	Facilities & Grounds Equipment	37,600	127,000
All District	6541	Transportation Equipment	-	40,000
All District	6541	Athletic Equipment	-	56,558
All District	6541	Nutrition Services Equipment	110,000	150,000
All District	654x	Technology Equipment	594,316	884,953
All District	6541	Warehouse Equipment	-	4,000
All District	6551	Vehicles	66,679	431,750
Transportation	6552	School Bus	603,325	749,034
Subtotal Capital Purchases			1,411,920	2,443,295
Subtotal Capital and Major Repair			4,078,059	4,382,216
All District	66xx	Lease Participation Cert 2007/2016	1,246,350	1,247,350
All District	66xx	Lease Participation Cert 2014	-	1,774,657
All District	66xx	Lease Participation Cert 2015	-	510,000
All District	66xx	Tech Equip Lease 2020	1,936,448	1,936,516
All District	66xx	Tech Equip Lease 2022	1,245,091	-
All District	66xx	Tech Lease Purchase - Copiers	142,986	142,986
All District	66xx	Lease Participation Fees	5,500	5,500
Subtotal Lease			4,576,375	5,617,009

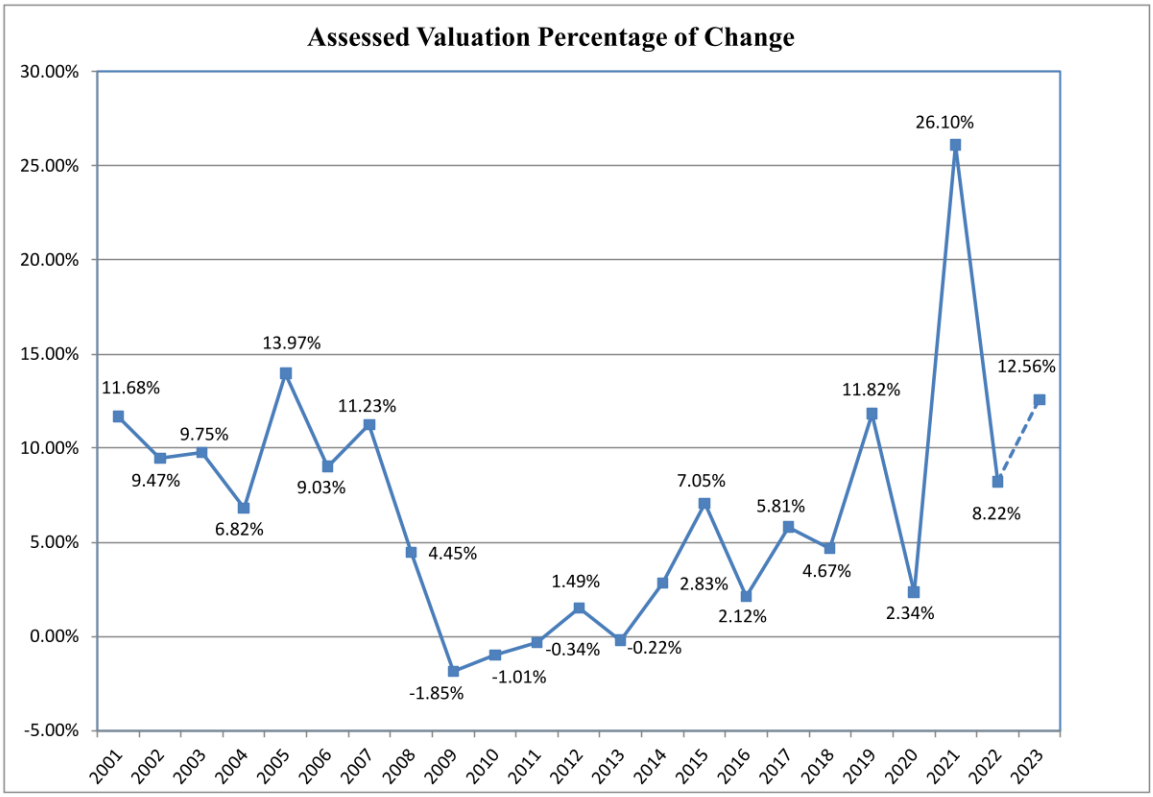
Total Fund 04 Capital Non-Bond	8,654,434	9,999,225

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
ASSESSED VALUATION BY CATEGORY

Historical Assessed Valuation Data

Class	Assessment Rate	2019	2020	2021	2022	2022 % of Total
Residential	19%	806,424,910	821,648,520	945,378,920	969,325,000	63.40%
Agricultural	12%	2,660,030	2,687,310	2,789,480	2,708,290	0.18%
Commercial	32%	207,828,786	213,596,144	258,932,400	287,875,629	18.83%
Personal Property	33.33%	184,795,455	195,532,814	215,731,164	268,949,495	17.59%
Total prior to TIF		1,201,709,181	1,233,464,788	1,422,831,964	1,528,858,414	100.00%
TIF		131,922,120	138,593,910	42,165,820	34,733,100	2.27%
Adjusted Total		1,069,787,061	1,094,870,878	1,380,666,144	1,494,125,314	97.73%





LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
MAJOR PROPERTY TAXPAYERS

The following table sets forth the largest property taxpayers in the District for 2022.

	Owner	Type of Use	Assessed Valuation	Percentage of Total Assessed Valuation September 2022 $1,494,125,314
1	Carrington Kansas City LLC	Real Estate Development	$8,464,500	0.57%
2	Haven Creek LP	Real Estate Development	$5,953,520	0.40%
3	Cordillera Ranch Apartments LLC	Real Estate Development	$5,818,410	0.39%
4	Shoal Creek I, LLC	Real Estate Development	$5,813,620	0.39%
5	Laclede Gas Co (Parcel 1)	Utility	$5,259,170	0.35%
6	Hallmark Cards Inc	Greeting Card Company	$5,161,760	0.35%
7	Wal-Mart Real Estate Business Trust	Retail	$4,241,020	0.28%
8	Target Corp	Retail	$4,166,530	0.28%
9	Laclede Gas Co (Parcel 2)	Utility	$4,144,220	0.28%
10	Sam's Real Estate Business Trust	Retail	$3,934,300	0.26%

Top Ten Total	$52,957,050	3.54%

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, 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	120,000,000.00	6,450,000.00	220,826,000.00	4,246,046.50
Lease Purchase 2014	17,350,000.00	-	17,350,000.00	-	828,095.89
Lease Purchase 2015	4,775,000.00	-	4,775,000.00	-	239,547.08
Lease Purchase 2016	6,715,000.00	-	1,025,000.00	5,690,000.00	222,161.92
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	422,111.58	-	126,977.67	295,133.91	16,007.49
Other (Bus Lease/Purchase)	878,523.50	-	141,804.64	736,718.86	11,245.10
Subtotal	**144,808,428.32**	**120,000,000.00**	**31,757,722.08**	**233,050,706.24**	**5,610,679.14**
Tax Anticipation Note	-	-	-	-	-
Advance Funding	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Total All Debt	**144,808,428.32**	**120,000,000.00**	**31,757,722.08**	**233,050,706.24**	**5,610,679.14**

Estimated Long and Short Term Debt as of June 30, 2024

	Balance 6/30/23	Amount Borrowed During Year	Amount Repaid During Year	Estimated Balance 6/30/24	Interest Paid During Year
General Obligation Bonds	220,826,000.00	-	34,395,000.00	186,431,000.00	8,381,558.50
Lease Purchase 2016	5,690,000.00	-	1,065,000.00	4,625,000.00	181,350.00
Apple Computer Lease #10 2020	1,912,511.43	-	1,912,511.43	-	23,935.08
Apple Computer Lease #11 2022	3,590,342.04	-	1,169,753.59	2,420,588.45	75,336.08
Copier Leases 2021	295,133.91	-	132,668.70	162,465.21	10,316.46
Other (Bus Lease/Purchase)	736,718.86	-	143,619.74	593,099.12	9,430.00
Subtotal	**233,050,706.24**	**-**	**38,818,553.46**	**194,232,152.78**	**8,681,926.12**
Tax Anticipation Note	-	-	-	-	-
Advance Funding	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Total All Debt	**233,050,706.24**	**-**	**38,818,553.46**	**194,232,152.78**	**8,681,926.12**

Fiscal Year	Issue 2010-A New QSCB		
	Principal	Interest	Total
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	953,986.00	5,584,986.00

Fiscal Year	Issue 2016 (Refunds 2008)		
	Principal	Interest	Total
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
	43,620,000.00	12,907,600.00	56,527,600.00

Fiscal Year	Issue 2023		
	Principal	Interest	Total
2024	26,480,000.00	4,389,512.00	30,869,512.00
2025	5,350,000.00	4,401,450.00	9,751,450.00
2026	6,195,000.00	4,133,950.00	10,328,950.00
2027	8,835,000.00	3,824,200.00	12,659,200.00
2028	9,755,000.00	3,382,450.00	13,137,450.00
2029	2,345,000.00	2,894,700.00	5,239,700.00
2030	2,975,000.00	2,777,450.00	5,752,450.00
2031	510,000.00	2,628,700.00	3,138,700.00
2032	535,000.00	2,603,200.00	3,138,200.00
2033	560,000.00	2,576,450.00	3,136,450.00
2034	585,000.00	2,548,450.00	3,133,450.00
2035	605,000.00	2,519,200.00	3,124,200.00
2036	185,000.00	2,488,950.00	2,673,950.00
2037	195,000.00	2,479,700.00	2,674,700.00
2038	200,000.00	2,469,950.00	2,669,950.00
2039	10,215,000.00	2,459,950.00	12,674,950.00
2040	10,900,000.00	1,949,200.00	12,849,200.00
2041	6,120,000.00	1,404,200.00	7,524,200.00
2042	13,185,000.00	1,098,200.00	14,283,200.00
2043	14,270,000.00	570,800.00	14,840,800.00
	120,000,000.00	53,600,662.00	173,600,662.00

Fiscal Year	Issue 2014 (Refunds partial 2004)		
	Principal	Interest	Total
2024	625,000.00	31,250.00	656,250.00
	625,000.00	31,250.00	656,250.00

Fiscal Year	Issue 2015 (Refunds partial 2006)		
	Principal	Interest	Total
2024	2,950,000.00	118,000.00	3,068,000.00
	2,950,000.00	118,000.00	3,068,000.00

Fiscal Year	Issue 2018		
	Principal	Interest	Total
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	23,307,250.00	72,307,250.00

Fiscal Year	**Total Debt Service Obligations**		
	Principal	**Interest**	**Total**
2024	**34,395,000.00**	**8,381,558.50**	**42,776,558.50**
2025	**9,835,000.00**	**8,132,246.50**	**17,967,246.50**
2026	**10,746,000.00**	**7,746,946.50**	**18,492,946.50**
2027	**11,835,000.00**	**7,317,196.50**	**19,152,196.50**
2028	**12,855,000.00**	**6,516,950.00**	**19,371,950.00**
2029	**5,545,000.00**	**5,905,200.00**	**11,450,200.00**
2030	**6,375,000.00**	**5,659,950.00**	**12,034,950.00**
2031	**7,260,000.00**	**5,375,200.00**	**12,635,200.00**
2032	**7,835,000.00**	**5,108,950.00**	**12,943,950.00**
2033	**8,435,000.00**	**4,820,200.00**	**13,255,200.00**
2034	**9,035,000.00**	**4,477,200.00**	**13,512,200.00**
2035	**9,655,000.00**	**4,109,950.00**	**13,764,950.00**
2036	**10,435,000.00**	**3,717,700.00**	**14,152,700.00**
2037	**10,695,000.00**	**3,298,450.00**	**13,993,450.00**
2038	**11,200,000.00**	**2,868,700.00**	**14,068,700.00**
2039	**10,215,000.00**	**2,459,950.00**	**12,674,950.00**
2040	**10,900,000.00**	**1,949,200.00**	**12,849,200.00**
2041	**6,120,000.00**	**1,404,200.00**	**7,524,200.00**
2042	**13,185,000.00**	**1,098,200.00**	**14,283,200.00**
2043	**14,270,000.00**	**570,800.00**	**14,840,800.00**
	220,826,000.00	**90,918,748.00**	**311,744,748.00**

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.

The Series 2023 Bond Issue in the amount of $120,000,000 represents new money for the purpose of constructing, improving, repairing, renovating, furnishing, equipping and acquiring new and existing District facilities and related sites in order to increase efficiencies and make enhancements related to safety, security, accessibility and student learning, and to acquire school facilities currently leased by the District.

LIBERTY PUBLIC SCHOOL DISTRICT NO. 53
LEASE OBLIGATIONS

Fiscal Year	Lease Participation Certificates 2016		
	Principal	Interest	Total
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	5,690,000.00	533,700.00	6,223,700.00

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 Year	Commerce Bank Transportation Lease 2021		
	Principal	Interest	Total
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	736,718.86	28,529.84	765,248.70

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 Year	Konica Minolta Copier Lease 2021		
	Principal	Interest	Total
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	293,143.65	51,809.23	307,818.68

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

Fiscal Year	Konica Minolta Copier Lease 2021		
	Principal	Interest	Total
2024	819.89	95.11	915.00
2025	869.39	45.61	915.00
2026	301.29	3.71	305.00
Total	1,990.57	144.43	2,135.00

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 Year	Apple Digital Transformation Lease #10 2020		
	Principal	Interest	Total
2024	1,912,511.45	23,935.08	1,936,446.53
Total	1,912,511.45	23,935.08	1,936,446.53

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 Year	Apple Digital Transformation Lease #11 2022		
	Principal	Interest	Total
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 Year	**Combined Lease Obligations**		
	Principal	**Interest**	**Total**
2024	**4,423,553.48**	**300,367.62**	**4,723,921.10**
2025	**2,583,274.69**	**196,599.88**	**2,779,874.57**
2026	**2,532,557.28**	**135,315.48**	**2,667,872.76**
2027	**1,324,205.63**	**75,394.11**	**1,399,599.74**
2028	**1,361,115.49**	**38,234.25**	**1,399,349.74**
Total	**12,224,706.57**	**745,911.34**	**12,970,617.91**

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%
2022/23	5,163	2,862	4,248	12,273	-172	-1.4%
Source: Missouri Department of Elementary and Secondary Education						

Projected Enrollment by Level					Growth	
Year	K-5	6-8	9-12	K-12	#	%
2023/24	5,168	2,825	4,256	12,249	-24	-0.2%
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: Demographic Study Update Applied Economics November 29, 2021						

Estimated Early Childhood enrollment for 2023-2024 is 350.

2023-2024 Certificated Salary Schedule

	A	B	C	D	E	F	G
Step	BS	BS15	MA	MA15	MA30	MA45	MA60
1	43,200	43,372	47,025	48,990	50,676	52,362	54,047
2	43,598	44,272	48,260	50,227	51,912	53,598	55,284
3	44,496	45,170	49,497	51,462	53,148	54,834	56,519
4	45,395	46,069	50,732	52,699	54,384	56,070	57,756
5	46,294	46,969	51,969	53,935	55,620	57,305	58,991
6	47,193	47,867	53,205	55,171	56,856	58,542	60,227
7	48,092	48,766	54,440	56,407	58,093	59,777	61,463
8	48,990	49,665	55,677	57,643	59,328	61,014	62,699
9	49,890	50,564	56,912	58,879	60,565	62,250	63,935
10			58,149	60,114	61,800	63,486	65,171
11			59,384	61,351	63,036	64,722	66,408
12			60,621	62,586	64,272	65,957	67,643
13			61,856	63,823	65,508	67,194	68,880
14			63,092	65,059	66,744	68,429	70,115
15			64,329	66,295	67,980	69,666	71,351
16			65,564	67,531	69,217	70,901	72,587
17			67,138	69,104	70,789	72,475	74,160
18			68,710	70,677	72,363	74,047	75,733
19			70,340	72,250	73,935	75,621	77,307
20			72,026	73,823	75,509	77,193	78,879
21			73,710	75,396	77,081	78,767	80,453
22			75,396	77,081	78,767	80,453	82,138
23			77,081	78,767	80,453	82,138	83,824
24			78,767	80,453	82,138	83,824	85,508
25			80,453	82,138	83,824	85,508	87,194

In addition to the amounts included above:

Doctorate	$ 3,000
National Board Certification	$ 2,000

Prior to the first graduate degree, all hours must be toward the completion of a graduate degree program. After the first graduate degree, all hours must apply to a degree program, but you do not have to be a degree-seeking student.

September 10 - Deadline for horizontal move requests
February 10 - Deadline for horizontal move requests (new degree only)

Steps on the schedule do not necessarily reflect years of experience. Initial placement is determined at the time of hire.

Approved by the Board of Education on May 16, 2023

2023-2024 Classified Salary Schedule

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
Min	14.62	15.07	15.50	15.95	16.41	17.14	17.88	18.94	19.22	19.51	20.06	20.65	21.24	21.87	22.51	23.18	24.55	25.28
Mid	18.91	19.48	20.04	20.63	21.22	22.17	23.13	24.49	24.86	25.23	25.94	26.70	27.46	28.28	29.12	29.98	31.75	32.69
Max	21.46	22.11	22.74	23.41	24.07	25.16	26.24	27.79	28.21	28.62	29.43	30.30	31.16	32.09	33.04	34.01	36.02	37.09
1	14.62	15.07	15.50	15.95	16.41	17.14	17.88	18.94	19.22	19.51	20.06	20.65	21.24	21.87	22.51	23.18	24.55	25.28
2	15.00	15.46	15.90	16.37	16.83	17.59	18.35	19.43	19.72	20.01	20.58	21.18	21.79	22.44	23.10	23.78	25.19	25.94
3	15.39	15.86	16.31	16.79	17.27	18.05	18.82	19.93	20.23	20.53	21.11	21.73	22.36	23.02	23.70	24.40	25.84	26.61
4	15.78	16.26	16.72	17.21	17.70	18.50	19.29	20.43	20.74	21.05	21.64	22.28	22.91	23.60	24.29	25.01	26.49	27.27
5	16.17	16.66	17.14	17.64	18.14	18.96	19.78	20.94	21.26	21.57	22.18	22.83	23.49	24.19	24.90	25.63	27.15	27.96
6	16.54	17.05	17.53	18.05	18.56	19.40	20.23	21.43	21.75	22.07	22.69	23.36	24.03	24.74	25.47	26.22	27.78	28.60
7	16.92	17.44	17.94	18.46	18.99	19.84	20.70	21.92	22.25	22.58	23.21	23.90	24.58	25.31	26.06	26.83	28.41	29.26
8	17.30	17.82	18.33	18.87	19.41	20.28	21.15	22.40	22.74	23.07	23.72	24.42	25.12	25.87	26.63	27.42	29.04	29.90
9	17.64	18.18	18.70	19.25	19.79	20.68	21.58	22.85	23.19	23.54	24.20	24.91	25.62	26.39	27.16	27.97	29.62	30.50
10	18.00	18.54	19.07	19.63	20.19	21.10	22.01	23.31	23.66	24.01	24.68	25.41	26.14	26.92	27.71	28.53	30.21	31.11
11	18.36	18.91	19.45	20.02	20.59	21.52	22.45	23.77	24.13	24.49	25.18	25.92	26.66	27.45	28.26	29.10	30.82	31.73
12	18.63	19.20	19.75	20.32	20.90	21.84	22.78	24.13	24.49	24.85	25.55	26.31	27.06	27.87	28.69	29.53	31.28	32.21
13	18.91	19.48	20.04	20.63	21.22	22.17	23.13	24.49	24.86	25.23	25.94	26.70	27.46	28.28	29.12	29.98	31.75	32.69
14	19.19	19.78	20.34	20.94	21.53	22.50	23.47	24.86	25.23	25.61	26.33	27.10	27.88	28.71	29.55	30.42	32.22	33.18
15	19.42	20.01	20.59	21.19	21.79	22.77	23.75	25.16	25.53	25.91	26.64	27.43	28.21	29.05	29.91	30.79	32.61	33.58
16	19.62	20.21	20.79	21.40	22.01	23.00	23.99	25.41	25.79	26.17	26.91	27.70	28.49	29.34	30.21	31.10	32.94	33.91
17	19.81	20.41	21.00	21.62	22.23	23.23	24.23	25.66	26.05	26.43	27.18	27.98	28.78	29.64	30.51	31.41	33.27	34.25
18	20.01	20.62	21.21	21.83	22.45	23.46	24.47	25.92	26.31	26.70	27.45	28.26	29.07	29.93	30.81	31.72	33.60	34.60
19	20.21	20.83	21.42	22.05	22.68	23.70	24.72	26.18	26.57	26.96	27.72	28.54	29.36	30.23	31.12	32.04	33.94	34.94
20	20.41	21.03	21.64	22.27	22.90	23.94	24.97	26.44	26.84	27.23	28.00	28.83	29.65	30.53	31.43	32.36	34.28	35.29
21	20.62	21.24	21.85	22.49	23.13	24.17	25.22	26.70	27.11	27.51	28.28	29.11	29.95	30.84	31.75	32.68	34.62	35.64
22	20.83	21.46	22.07	22.72	23.36	24.42	25.47	26.97	27.38	27.78	28.56	29.40	30.25	31.15	32.06	33.01	34.96	36.00
23	21.03	21.67	22.29	22.95	23.60	24.66	25.72	27.24	27.65	28.06	28.85	29.70	30.55	31.46	32.38	33.34	35.31	36.36
24	21.24	21.89	22.52	23.18	23.83	24.91	25.98	27.51	27.93	28.34	29.14	30.00	30.85	31.77	32.71	33.67	35.67	36.72
25	21.46	22.11	22.74	23.41	24.07	25.16	26.24	27.79	28.21	28.62	29.43	30.30	31.16	32.09	33.04	34.01	36.02	37.09

Column	Description
A	Paint Crew Member School Age Care Associate Technology Assistant Temporary-General Maintenance Technician Temporary-Grounds Technician Temporary-Distribution Center Worker
B	Building Dispatcher-Elementary/ECC Nutrition Services Associate I Paraprofessional (504, Classroom, ELD, Health, Library Media, Peak/Challenge, Reading Tutor) Transportation Monitor
C	Receptionist
D	Nutrition Services Associate II Nutrition Services Associate II - Float Special Education Paraprofessional
E	Admin Assistant-Registration/Guidance Building Dispatcher-Secondary Copy Center Associate Custodian Nutrition Services Assistant Manager Paint Crew Assistant Supervisor Severe Needs Special Education Paraprofessional
F	Custodian-Float
G	Admin Assistant-Building/Department Custodian-DAC Grounds Technician I School Age Care Site Manager Transporation Driver I

Column	Description
H	Behavioral Aide Custodian Night Lead-Middle School Nutrition Services Manager-Elementary Paint Crew Supervisor Safety Monitor
I	Custodian Night Lead-High School Custodian Supervisor-Elementary Custodian Supervisor-Support Services Nutrition Services Manager-Middle School
J	Custodial Equipment Technician Facilities and Grounds Office Lead Grounds Technician II Nutrition Services Manager-High School Student Services Associate Transporation Driver II Transporation Driver Trainer - On-Call
K	Braillist Custodian Supervisor-Middle Custodian Supervisor-Float Distribution Center Worker Executive Administrative Assistant to Cabinet General Maintenance Technician Transporation Driver III Transportation Dispatcher
L	Carpenter Internal Security Officer Kitchen Equipment Technician Locksmith Plumber I

Column	Description
M	Custodian Supervisor-High School Transportation Mechanic I Transportation Office Supervisor Transportation Route Planner Transportation Training Supervisor
N	Business Operations Specialist Help Desk Technician HR Specialist Infrastructure and AV Technician Payroll Specialist Plumber II Quality Assurance Support Manager (Custodial, NS) Technology Support Specialist
O	Electrician I HVAC Technician I Transportation Mechanic II
p	Electrician II HVAC Technician II Occupational Therapy Assistant Physical Therapy Assistant
Q	Maintenance Supervisor Security Supervisor Transportation Mechanic III
R	Transportation Shop Supervisor

Steps on the schedule do not necessarily reflect the years of experience. Initial placement is determined at the time of hire.
Approved by the Board of Education on May 16, 2023

2023-2024 Professional Salary Schedule (10 Months)

	A	B	C	D	E	F	G
Min	33,687	-	-	38,815	40,525	42,540	44,669
Mid	42,306	-	-	48,746	50,893	53,423	56,097
Max	47,907	-	-	55,200	57,631	60,496	63,524
1	33,687	-	-	38,815	40,525	42,540	44,669
2	34,361	-	-	39,592	41,335	43,390	45,563
3	35,048	-	-	40,384	42,162	44,258	46,474
4	35,749	-	-	41,191	43,005	45,143	47,403
5	36,464	-	-	42,015	43,865	46,046	48,351
6	37,194	-	-	42,855	44,743	46,967	49,318
7	37,938	-	-	43,712	45,637	47,907	50,305
8	38,696	-	-	44,587	46,550	48,865	51,311
9	39,470	-	-	45,478	47,481	49,842	52,337
10	40,260	-	-	46,388	48,431	50,839	53,384
11	41,065	-	-	47,316	49,399	51,856	54,451
12	41,681	-	-	48,025	50,140	52,633	55,268
13	42,306	-	-	48,746	50,893	53,423	56,097
14	42,940	-	-	49,477	51,656	54,224	56,939
15	43,370	-	-	49,972	52,172	54,766	57,508
16	43,804	-	-	50,472	52,694	55,314	58,083
17	44,242	-	-	50,976	53,221	55,867	58,664
18	44,684	-	-	51,486	53,753	56,426	59,250
19	45,131	-	-	52,001	54,291	56,990	59,843
20	45,582	-	-	52,521	54,834	57,560	60,441
21	46,038	-	-	53,046	55,382	58,136	61,046
22	46,498	-	-	53,577	55,936	58,717	61,656
23	46,963	-	-	54,112	56,495	59,304	62,273
24	47,433	-	-	54,653	57,060	59,897	62,896
25	47,907	-	-	55,200	57,631	60,496	63,524

Column	Description
A	Parent Educators
B	Unused column
C	Unused column
D	Associate Teacher ISS/Recovery Room Instructor
E	School Nurse (RN)
F	School Nurse (BSN)
G	School Nurse (MSN)

Steps on the schedule do not necessarily reflect the years of experience.
Initial placement is determined at the time of hire.

2023-2024 Professional Salary Schedule
(12 Months)

	A	B	C	D	E	F
Min	56,135	57,355	61,487	64,558	68,442	72,325
Mid	70,497	72,028	77,217	81,074	85,951	90,829
Max	79,831	81,565	87,441	91,808	97,332	102,855
1	56,135	57,355	61,487	64,558	68,442	72,325
2	57,258	58,502	62,717	65,849	69,810	73,772
3	58,403	59,672	63,971	67,166	71,207	75,247
4	59,571	60,865	65,250	68,509	72,631	76,752
5	60,763	62,082	66,555	69,879	74,083	78,287
6	61,978	63,324	67,886	71,277	75,565	79,853
7	63,217	64,591	69,244	72,702	77,076	81,450
8	64,482	65,882	70,629	74,157	78,618	83,079
9	65,771	67,200	72,042	75,640	80,190	84,741
10	67,087	68,544	73,482	77,152	81,794	86,436
11	68,429	69,915	74,952	78,695	83,430	88,164
12	69,455	70,964	76,076	79,876	84,681	89,487
13	70,497	72,028	77,217	81,074	85,951	90,829
14	71,554	73,108	78,376	82,290	87,241	92,191
15	72,270	73,840	79,159	83,113	88,113	93,113
16	72,992	74,578	79,951	83,944	88,994	94,044
17	73,722	75,324	80,751	84,784	89,884	94,985
18	74,460	76,077	81,558	85,631	90,783	95,935
19	75,204	76,838	82,374	86,488	91,691	96,894
20	75,956	77,606	83,197	87,353	92,608	97,863
21	76,716	78,382	84,029	88,226	93,534	98,842
22	77,483	79,166	84,870	89,108	94,469	99,830
23	78,258	79,958	85,718	89,999	95,414	100,828
24	79,040	80,757	86,575	90,899	96,368	101,837
25	79,831	81,565	87,441	91,808	97,332	102,855

Column	Description
A	Digital Communications Coordinator Director of Programs, Liberty Education Foundation Distribution Center Coordinator Executive Assistant/Board of Education Secretary Purchasing Agent School Age Care Coordinator Technology Specialist-Student Management Wellness Coordinator
B	Technology Support Specialist Lead
C	Data Analyst
D	Executive Director, Liberty Education Foundation Programmer
E	Recruiter
F	Database Administrator

Steps on the schedule do not necessarily reflect the years of experience. Initial placement is determined at the time of hire.

2023-2024 Administrator Salary Schedule

Step	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
Min	66,842	72,418	85,297	86,770	88,606	90,883	92,719	99,045	100,881	108,026	108,475	109,862	118,350	119,737	129,217	142,554	156,553	171,952
Mid	77,784	84,465	99,861	101,917	103,753	106,915	108,751	116,675	118,511	127,424	127,873	129,260	139,678	141,064	152,688	168,374	184,954	203,193
Max	88,764	96,541	114,438	117,076	118,912	122,949	124,785	134,294	136,130	146,798	147,247	148,634	160,967	162,354	176,104	194,119	213,275	234,344
1	66,842	72,418	85,297	86,770	88,606	90,883	92,719	99,045	100,881	108,026	108,475	109,862	118,350	119,737	129,217	142,554	156,553	171,952
2	67,994	73,686	86,829	88,363	90,199	92,570	94,407	100,901	102,738	110,067	110,517	111,903	120,597	121,984	131,688	145,273	159,544	175,242
3	69,146	74,954	88,363	89,958	91,794	94,257	96,093	102,756	104,592	112,110	112,559	113,946	122,842	124,229	134,158	147,990	162,532	178,529
4	70,297	76,222	89,895	91,553	93,389	95,944	97,780	104,612	106,448	114,151	114,601	115,987	125,087	126,473	136,630	150,708	165,522	181,817
5	71,449	77,491	91,428	93,147	94,983	97,633	99,469	106,469	108,305	116,193	116,642	118,029	127,332	128,718	139,099	153,427	168,513	185,106
6	72,602	78,759	92,962	94,742	96,578	99,321	101,157	108,325	110,161	118,234	118,684	120,071	129,576	130,963	141,571	156,143	171,501	188,394
7	73,753	80,027	94,495	96,337	98,173	101,008	102,845	110,179	112,016	120,277	120,726	122,113	131,820	133,207	144,041	158,861	174,491	191,682
8	74,905	81,295	96,029	97,930	99,766	102,697	104,533	112,036	113,872	122,320	122,769	124,156	134,065	135,452	146,511	161,580	177,481	194,973
9	76,057	82,563	97,562	99,524	101,361	104,385	106,222	113,892	115,728	124,362	124,812	126,198	136,310	137,697	148,982	164,297	180,469	198,259
10	77,208	83,831	99,094	101,120	102,956	106,071	107,907	115,747	117,583	126,403	126,852	128,239	138,555	139,942	151,453	167,016	183,459	201,549
11	78,360	85,099	100,628	102,714	104,550	107,759	109,595	117,603	119,439	128,444	128,894	130,280	140,800	142,186	153,923	169,731	186,448	204,836
12	79,512	86,367	102,161	104,308	106,144	109,447	111,283	119,460	121,296	130,487	130,936	132,323	143,046	144,432	156,394	172,449	189,438	208,125
13	80,665	87,636	103,693	105,903	107,739	111,135	112,971	121,315	123,151	132,529	132,978	134,365	145,290	146,677	158,864	175,168	192,428	211,414
14	81,816	88,903	105,228	107,497	109,333	112,823	114,660	123,170	125,006	134,571	135,021	136,407	147,535	148,922	161,336	177,885	195,416	214,701
15	82,968	90,170	106,761	109,092	110,928	114,511	116,347	125,027	126,863	136,612	137,061	138,448	149,781	151,168	163,806	180,603	198,406	217,989
16	84,120	91,438	108,294	110,687	112,523	116,197	118,033	126,883	128,719	138,654	139,104	140,490	152,026	153,413	166,277	183,321	201,397	221,280
17	85,272	92,709	109,827	112,281	114,117	117,885	119,721	128,739	130,575	140,696	141,145	142,532	154,271	155,658	168,747	186,038	204,385	224,566
18	86,423	93,975	111,360	113,875	115,711	119,573	121,409	130,594	132,430	142,738	143,188	144,575	156,516	157,903	171,219	188,756	207,375	227,855
19	87,575	95,243	112,893	115,470	117,306	121,261	123,098	132,450	134,287	144,781	145,231	146,617	158,761	160,147	173,689	191,475	210,366	231,144
20	88,764	96,541	114,438	117,076	118,912	122,949	124,785	134,294	136,130	146,798	147,247	148,634	160,967	162,354	176,104	194,119	213,275	234,344

Column	Description
A	Assistant Manager - Custodial Services
B	Manager I - Grounds
C	Assistant Director I - Health Services Assistant Director I - Nutrition Services Assistant Director I - Transportation Manager III - Custodial Services Manager III - Maintenance Project Manager
D	Assistant Principal - Early Childhood Assistant Principal - Elementary School
E	Director - School Age Care
F	Assistant Principal - Middle School
G	Assistant Director II - Fine Arts Director I - Library Media & Curriculum
H	Assistant Principal - High School
I	Assistant Director - Special Services Director II - Administrative Services Director II - Advanced Studies Director II - Assessment & Evaluation Director II - Health Services Director II - Nutrition Services Director II - Purchasing & Distribution

Column	Description
J	Director III - Athletics & Activities
K	Director III - Alternative Education Principal - Early Childhood Principal - Elementary School
L	Director III - College/Career Readiness Director III - Communications & Marketing Director III - Compliance Director III - Facilities & Grounds Director III - Fine Arts Director III - Safety & Security Director III - Special Programs Director III - Student Services Director III - Technology Director III - Transportation
M	Principal - Middle School
N	Director IV - Human Resources Director IV - Special Services
O	Principal - High School
P	Executive Director - Curriculum, Instruction & Accountibility Executive Director - Elementary Education Executive Director - Human Resources Operations Executive Director - Secondary Education

Column	Description
Q	Unused Column
R	Assistant Superintendent - Human Resources Assistant Superintendent - Innovation and Learning Assistant Superintendent - Student Equity and Access Chief Financial Officer Chief Operations Officer

Continuing Education Stipends	
Doctorate	$3,000
Master's +30	$1,500
National Board Certification	$2,000

Steps on the schedule do not necessarily reflect years of experience. Initial placement is determined at the time

Administrators are eligible for out of district mileage reimbursement only.

Approved by the Board of Education on May 16, 2023

Liberty Public Schools

2023-2024 Extra Duty Salary Schedule

Step	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	6,510	6,090	5,093	4,095	3,675	2,940	2,205	2,048	1,943	1,575	1,365	1,260	1,155	945
2	6,510	6,090	5,093	4,095	3,675	2,940	2,205	2,048	1,943	1,575	1,365	1,260	1,155	945
3	6,510	6,090	5,093	4,095	3,675	2,940	2,205	2,048	1,943	1,575	1,365	1,260	1,155	945
4	6,825	6,405	5,408	4,410	3,990	3,255	2,520	2,363	2,258	1,890	1,680	1,575	1,470	1,260
5	6,825	6,405	5,408	4,410	3,990	3,255	2,520	2,363	2,258	1,890	1,680	1,575	1,470	1,260
6	6,825	6,405	5,408	4,410	3,990	3,255	2,520	2,363	2,258	1,890	1,680	1,575	1,470	1,260
7	7,455	7,035	6,038	5,040	4,620	3,885	3,150	2,993	2,888	2,520	2,310	2,205	2,100	1,890
8	7,455	7,035	6,038	5,040	4,620	3,885	3,150	2,993	2,888	2,520	2,310	2,205	2,100	1,890
9	7,455	7,035	6,038	5,040	4,620	3,885	3,150	2,993	2,888	2,520	2,310	2,205	2,100	1,890
10	7,455	7,035	6,038	5,040	4,620	3,885	3,150	2,993	2,888	2,520	2,310	2,205	2,100	1,890

Column	Description		
A	HS Basketball	Head Coach	Athletics
	HS Football	Head Coach	Athletics
B	HS Band	Director	Fine Arts
	HS Baseball	Head Coach	Athletics
	HS Cheer (Competitive, Sideline)	Head Coach	Athletics
	HS Cross Country	Head Coach	Athletics
	HS Dance (Sideline)	Head Coach	Athletics
	HS Debate	Director	Fine Arts
	HS Forensics	Director	Fine Arts
	HS Orchestra	Director	Fine Arts
	HS Play (Spring & Winter Plays)	Director	Fine Arts
	HS Scholar Bowl	Head Coach	Academics
	HS Soccer	Head Coach	Athletics
	HS Softball	Head Coach	Athletics
	HS Swimming	Head Coach	Athletics
	HS Track	Head Coach	Athletics
	HS Vocal Music	Director	Fine Arts
	HS Volleyball	Head Coach	Athletics
	HS Wrestling	Head Coach	Athletics
C	HS Basketball	Assistant	Athletics
	HS Band	Assistant	Fine Arts
	HS Cheer (Competitive, Sideline)	Assistant	Athletics
	HS Dance (Sideline)	Assistant	Athletics
	HS Dance (Competitive)	Head Coach	Athletics
	HS Evening Supervision	Supervisor	Athletics
	HS Football	Assistant	Athletics
	HS Golf	Head Coach	Athletics
	HS Sports Marketing	Supervisor	Academics
	HS Tennis	Head Coach	Athletics
	MS Athletic Director	Head Coach	Athletics
D	HS Athletic Trainer (per season)	Head Coach	Athletics
	HS Band (Restricted)	Assistant	Fine Arts
	HS Baseball	Assistant	Athletics
	HS Basketball (9th)	Head Coach	Athletics
	HS Cross County	Assistant	Athletics
	HS Dance (Competitive)	Assistant	Athletics
	HS Football (9th)	Head Coach	Athletics
	HS Orchestra	Assistant	Fine Arts
	HS Robotics	Sponsor	Academics
	HS Soccer	Assistant	Athletics
	HS Softball	Assistant	Athletics
	HS Student Council	Sponsor	Academics
	HS Swimming	Assistant	Athletics
	HS Track	Assistant	Athletics
	HS Vocal Music	Assistant	Fine Arts
	HS Volleyball	Assistant	Athletics
	HS Volleyball (9th)	Head Coach	Athletics
	HS Wrestling	Assistant	Athletics

Column	Description		
E	HS Basketball (9th)	Assistant	Athletics
	HS Broadcasting	Sponsor	Academics
	HS Football (9th)	Assistant	Athletics
	HS Football (Restricted)	Assistant	Athletics
	HS Golf	Assistant	Athletics
	HS Jazz Band	Director	Fine Arts
	HS Musical Productions Theater	Director	Fine Arts
	HS Newspaper	Sponsor	Academics
	HS Student Council	Assistant	Academics
	HS Team-Career Ed	Sponsor	Academics
	HS Tennis	Assistant	Athletics
	HS TSA-Career Ed	Sponsor	Academics
	HS Volleyball (9th)	Assistant	Athletics
	HS Weight Room	Supervisor	Athletics
	HS/MS Winter Guard	Director	Fine Arts
	HS Yearbook	Sponsor	Academics
	MS Band	Director	Fine Arts
	MS Basketball (8th)	Head Coach	Athletics
	MS Football (8th)	Head Coach	Athletics
	MS Orchestra	Director	Fine Arts
	MS Vocal Music	Director	Fine Arts
	MS Volleyball (8th)	Head Coach	Athletics
F	HS Musical Productions, Vocal	Director	Fine Arts
	MS Cheer (8th)	Head Coach	Athletics
	MS Cross Country (8th)	Head Coach	Athletics
	MS Evening Supervision	Supervisor	Athletics
	MS Musical Productions, Theater	Director	Fine Arts
	MS Track (8th)	Head Coach	Athletics
	MS Wrestling (8th)	Head Coach	Athletics
G	HS Color Guard	Director	Fine Arts
	HS Core Dept Chairs	Head	Academics
	HS Counseling Dept Chairs	Head	Academics
	HS Musical Productions, Theater	Assistant	Fine Arts
	HS Off Season Debate	Director	Fine Arts
	HS Off Season Forensics	Director	Fine Arts
	HS Off Season Weights/Conditioning	Head Coach	Athletics
	HS Scholar Bowl	Assistant	Academics
	MS Basketball (8th)	Assistant	Athletics
	MS Cross Country (8th)	Assistant	Athletics
	MS Football (8th)	Assistant	Athletics
	MS Musical Productions, Vocal	Director	Fine Arts
	MS Track (8th)	Assistant	Athletics
	MS Volleyball (8th)	Assistant	Athletics
	MS Weight Room	Supervisor	Athletics
	MS Wrestling (8th)	Assistant	Athletics

Steps on the schedule do not necessarily reflect years of experience. Initial placement is determined at the time of hire.

Approved by the Board of Education on May 16, 2023

2023-2024 Extra Duty Salary Schedule

Step	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	6,510	6,090	5,093	4,095	3,675	2,940	2,205	2,048	1,943	1,575	1,365	1,260	1,155	945
2	6,510	6,090	5,093	4,095	3,675	2,940	2,205	2,048	1,943	1,575	1,365	1,260	1,155	945
3	6,510	6,090	5,093	4,095	3,675	2,940	2,205	2,048	1,943	1,575	1,365	1,260	1,155	945
4	6,825	6,405	5,408	4,410	3,990	3,255	2,520	2,363	2,258	1,890	1,680	1,575	1,470	1,260
5	6,825	6,405	5,408	4,410	3,990	3,255	2,520	2,363	2,258	1,890	1,680	1,575	1,470	1,260
6	6,825	6,405	5,408	4,410	3,990	3,255	2,520	2,363	2,258	1,890	1,680	1,575	1,470	1,260
7	7,455	7,035	6,038	5,040	4,620	3,885	3,150	2,993	2,888	2,520	2,310	2,205	2,100	1,890
8	7,455	7,035	6,038	5,040	4,620	3,885	3,150	2,993	2,888	2,520	2,310	2,205	2,100	1,890
9	7,455	7,035	6,038	5,040	4,620	3,885	3,150	2,993	2,888	2,520	2,310	2,205	2,100	1,890
10	7,455	7,035	6,038	5,040	4,620	3,885	3,150	2,993	2,888	2,520	2,310	2,205	2,100	1,890

Column	Description		
H	HS One Act	Director	Fine Arts
	HS ProStart	Coordinator	Academics
	HS Readers Theater	Director	Fine Arts
	MS Musical Productions Theater	Assistant	Fine Arts
I	HS Debate/Speech	Assistant	Fine Arts
	HS Color Guard	Assistant	Fine Arts
	HS/MS Winter Guard	Assistant	Fine Arts
	MS Play	Director	Fine Arts
J	HS Esports	Sponsor	Academics
	HS Musical, Pit Orchestra	Director	Fine Arts
	HS Non-Core Department Chair	Head	Academics
	HS Play (per Play)	Assistant	Fine Arts
	HS Rugby	Head Coach	Athletics
	MS Full Orchestra	Director	Fine Arts
K	HS Improv	Director	Fine Arts
	HS Pep Band	Director	Fine Arts
	HS Robotics	Assistant	Academics
	HS TSA	Assistant	Academics
	MS Intramurals	Sponsor	Athletics
	MS Play	Assistant	Fine Arts
	MS StuCo	Sponsor	Academics
	MS Yearbook	Sponsor	Academics
L	EL Orchestra	Director	Fine Arts
	HS Special Olympics	Sponsor	Academics
	HS Spirit Store	Sponsor	Academics
M	EL Music	Director	Fine Arts
	HS ACE Mentor	Sponsor	Academics
	HS Golf (Restricted)	Assistant	Athletics
	HS National Honors Society	Sponsor	Academics
	HS Tennis (Restricted)	Assistant	Athletics
	HS Summer Publications	Sponsor	Academics

Column	Description		
N	EL Orchestra	Assistant	Fine Arts
	HS DECA	Advisor	Academics
	HS Drumline	Director	Fine Arts
	HS Educators Rising	Sponsor	Academics
	HS FBLA	Sponsor	Academics
	HS FCCLA	Sponsor	Academics
	HS HOSA	Sponsor	Academics
	HS Intramurals	Sponsor	Athletics
	HS Junior Class	Sponsor	Academics
	HS Mock Trial	Sponsor	Academics
	HS Musical, Choreography	Assistant	Fine Arts
	HS Musical, Costume Design	Assistant	Fine Arts
	HS Musical, Lighting/Sound	Assistant	Fine Arts
	HS Musical, Set Design	Assistant	Fine Arts
	HS Play, Costume Design (per Play)	Assistant	Fine Arts
	HS Play, Lighting/Sound (per Play)	Assistant	Fine Arts
	HS Play, Set Design (per Play)	Assistant	Fine Arts
	HS Rugby	Assistant	Athletics
	HS Special Olympics	Assistant	Academics
	HS Thespians	Sponsor	Fine Arts
	HS United Nations	Sponsor	Academics
	MS Debate/Speech	Director	Fine Arts
	MS Intramurals	Assistant	Athletics
	MS Jazz Band	Director	Fine Arts
	MS Musical, Choreography	Assistant	Fine Arts
	MS Musical, Costume Design	Assistant	Fine Arts
	MS Musical, Lighting/Sound	Assistant	Fine Arts
	MS Musical, Set Design	Assistant	Fine Arts
	MS National Junior Honor Society	Sponsor	Academics
	MS Play, Costume Design	Assistant	Fine Arts
	MS Play, Lighting/Sound	Assistant	Fine Arts
	MS Play, Set Design	Assistant	Fine Arts
	MS Scholar Bowl	Head Coach	Academics
	MS Special Olympics	Sponsor	Academics
	MS Technology Student Association (TSA)	Sponsor	Academics

Key Information

Academics = supervised by Principal
Athletics = supervised by Director of Athletics
Core = Communication Arts, Math, Science, Social Studies, Special Education
Fine Arts = supervised by Director of Fine Arts
EL = Elementary School
MS = Middle School
HS = High School

Steps on the schedule do not necessarily reflect years of experience. Initial placement is determined at the time of hire.

Approved by the Board of Education on May 16, 2023

2023-2024 Miscellaneous Rates of Pay

Description	Frequency	Rate
24/7 On-Call for Maintenance, Security, Transportation (Non-Exempt Staff Only)	Daily	$ 50.00
Accompanist	Hourly	$ 26.00
AVID Tutors	Hourly	$ 14.00
Box Office - Assistant	Daily	$ 30.00
Box Office - Lead	Daily	$ 50.00
Certificated Staff Professional Development (in District, on non-contracted work day)	Hourly	$ 25.00
Curriculum Writing/OER Curation	Hourly	$ 30.00
Dance Chaperone	Daily	$ 50.00
Detention/Extended Day School (EDS)	Hourly	$ 15.00
Developmental Screener (ECC)	Hourly	$ 15.00
ECC Developmental Screening/Home Visits (Summer Only)	Hourly	$ 25.00
Educational Diagnostician	Hourly	$ 30.00
Exam Proctor	Hourly	$ 25.00
Extended Library Hours (Exempt Staff only)	Hourly	$ 25.00
Homebound	Hourly	$ 25.00
LMC-Community	Hourly	$ 15.50
Saturday School	Hourly	$ 25.00
Security	Hourly	$ 35.00
Substitute Behavioral Specialist	Daily	$ 140.00
Substitute Counselor, Process Coordinator, Psychologist, Social Worker (Master's Level)	Daily	$ 154.00
Substitute Speech and Language Pathologist	Daily	$ 300.00
Summer School - Drivers Education	Hourly	$ 35.00
Summer School - Non-Exempt Positions	Hourly	Per Classified Salary Schedule
Summer School - Nurses	Daily	Regular Rate
Title 1A (McKinney Vento) Tutor (Certificated Staff)	Hourly	$ 25.00
Title 1A (McKinney Vento) Tutor (Non-Certificated Staff)	Hourly	$ 15.00
Title 1D Boys and Girls Home/Juvenile Justice Center Tutor (Certificated Staff)	Hourly	$ 25.00
Title 1D Boys and Girls Home/Juvenile Justice Center Tutor (Non-Certificated Staff)	Hourly	$ 15.00
Transportation Cold Start	Hourly	$ 20.50
Transportation Lot Monitor	Hourly	Per Classified Salary Schedule
Transportation On Call Premium Add	Hourly	$ 3.00
Transportation Shop	Hourly	$ 10.25
Transportation Trip Driver (Exempt Staff)	Hourly	$ 25.00
Transportation Trip Driver (Non-Exempt Staff)	Hourly	Per Classified Salary Schedule
Unfilled Substitute Coverage (Teaching Vacancies Only)	Hourly	$ 20.00

2023-2024 Miscellaneous Stipends

Description	Annual
7th Hour Emergency Extra Teaching Assignment (per semester)	$ 2,500.00
Advanced Placement Coordinator - High School	$ 2,500.00
Art Show Coordination (per show, for District Administration Center or Community)	$ 250.00
AVID Coordinator - High School	$ 3,900.00
Be Nice Club Sponsor - Secondary	$ 1,250.00
Breakfast Club Sponsor - Secondary	$ 1,250.00
Children's Services Fund Coordinator	$ 3,900.00
Cooperating Teacher Honorarium (17 to 31 weeks)	$ 600.00
Cooperating Teacher Honorarium (32 to 37 weeks)	$ 800.00
Cooperating Teacher Honorarium (9 to 16 weeks)	$ 400.00
Cooperating Teacher Honorarium (up to 8 weeks)	$ 200.00
Counselor - Building Level	$ 2,800.00
Counselor Coordinator - District	$ 3,900.00
Counselor Coordinator - Elementary, Middle or High School	$ 2,000.00
Crisis Prevention Intervention (CPI) Instruction	$ 1,500.00
Curriculum Council Representative - Elementary, Middle or High School	$ 1,250.00
Diversity and Inclusion Building Showcase Champion	$ 500.00
Elementary Activities/Clubs (FTE allocation to be applied)	$ 1,000.00
ELL Coordinator - District	$ 3,900.00
EPiC Elementary Principal - Extended School Year	$ 7,000.00
Equal Opportunity Coordinator - High School	$ 2,500.00
FRESH Sponsor - Middle or High School	$ 1,000.00
GYOT Mentor	$ 200.00
Health Services Librarian - District	$ 1,000.00
Industrial Tech Set-Up - High School (Automotive or Woodworking)	$ 1,250.00
Industrial Tech Set-Up - Middle School (Woodworking)	$ 1,000.00
Innovation and Learning Coach - 0-4 years of coaching experience	$ 3,900.00
Innovation and Learning Coach - 5+ years of coaching experience	$ 7,000.00
Interact Sponsor - Middle or High School	$ 775.00
K-12 Behaviorist	$ 1,500.00
Lead Lab Facilitator	$ 1,500.00
Lead Lab Participant	$ 800.00
Leadership Team - Elementary or Middle School (FTE allocation to be applied)	$ 1,250.00
Liberty Virtual Course Writing - Full Year Course	$ 4,000.00
Liberty Virtual Course Writing - Semester Course	$ 2,000.00
Liberty Virtual Extra Teaching Assignment (per class, per semester)	$ 2,500.00
Licensed Clinical Social Worker Supervision Honorarium (per semester)	$ 500.00
Link Transition Leader (High School Transition)	$ 1,300.00
New Teacher Mentor Honorarium	$ 250.00
Non Employees Extra Duty Only - Training Level I	$ 25.00
Non Employees Extra Duty Only - Training Level II	$ 50.00
Non-Reimbursable In District Travel	$ 1,104.00
Pathways to Biliteracy Coordinator	$ 1,000.00
Pathways to Biliteracy Sponsor	$ 600.00
Process Coordinator (504, Special Education)	$ 3,000.00
Professional Development Committee Coordinator - Elementary, Middle and High School	$ 1,500.00
Professional Development Committee Representative	$ 1,250.00
Project Lead the Way (PLTW) Setup - Middle School	$ 800.00
Registered Behavior Technician (RBT) Supervisor	$ 1,000.00
Seal of Biliteracy Coordinator	$ 1,500.00
Social Worker Coordinator - District	$ 3,900.00
Special Services Coordinator - Secondary	$ 3,900.00
Speech and Language Coordinator - District	$ 3,900.00
Speech/Language Stipend	$ 1,500.00
Student Incentive Program Sponsor - Middle School	$ 1,300.00
Summer School - Exempt Position for Early Childhood Center	$ 3,600.00
Summer School - Exempt Position for Elementary, Middle or High School	$ 4,275.00
Summer School Site Director	$ 7,000.00
Teacher Ambassador	$ 2,000.00
Teacher Ambassador Lead	$ 3,500.00
Technology Webmaster - Athletics	$ 1,500.00
Technology Webmaster - District	$ 3,500.00
Technology Webmaster - Elementary	$ 1,000.00
Technology Webmaster - Secondary	$ 1,500.00
Theater Manager - High School	$ 4,000.00
WEB Transition Leader (Middle School Transition)	$ 1,300.00