

Budget at a Glance

USD 253 - Emporia

2022-2023



Kansas leads the world in the success of each student.

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Summary of Total Expenditures by Function (All Funds)

	2020-2021 Actual	% of Total	2021-2022 Actual	% of Total	% Change	2022-2023 Budget	% of Total	% Change
Instruction	\$42,868,916	57%	\$42,845,038	55%	0%	\$55,725,462	58%	30%
Student Support Services	\$4,252,815	6%	\$4,561,580	6%	7%	\$6,525,076	7%	43%
Instructional Support Services	\$4,502,825	6%	\$3,975,840	5%	-12%	\$4,798,440	5%	21%
Administration & Support	\$6,003,899	8%	\$5,904,442	8%	-2%	\$6,197,814	6%	5%
Operations & Maintenance	\$4,096,841	5%	\$4,524,057	6%	10%	\$4,945,734	5%	9%
Transportation	\$2,188,204	3%	\$2,337,731	3%	7%	\$2,478,962	3%	6%
Food Services	\$2,593,840	3%	\$2,999,641	4%	16%	\$5,926,477	6%	98%
Capital Improvements	\$1,244,750	2%	\$5,186,021	7%	317%	\$4,436,252	5%	-14%
Debt Services	\$7,098,099	9%	\$4,916,336	6%	-31%	\$5,185,100	5%	5%
Other Costs	\$0	0%	\$0	0%	0%	\$339,765	0%	0%
Total Expenditures¹	74,850,189	100%	\$77,250,686	100%	3%	\$96,559,082	100%	25%
Amount per Pupil	\$17,911		\$18,787		5%	\$22,966		22%
Current Expenditures²	\$71,915,320	100%	\$73,926,977	100%	3%	\$90,116,364	100%	22%
Amount per Pupil	\$17,209		\$17,978		4%	\$21,433		19%

Percent of Expenditures for Instruction³

Total Expenditures	\$42,229,440	56%	\$42,206,432	55%	-1%	\$53,219,381	55%	0%
Current Expenditures	\$42,229,440	59%	\$42,206,432	57%	-2%	\$53,219,381	59%	2%

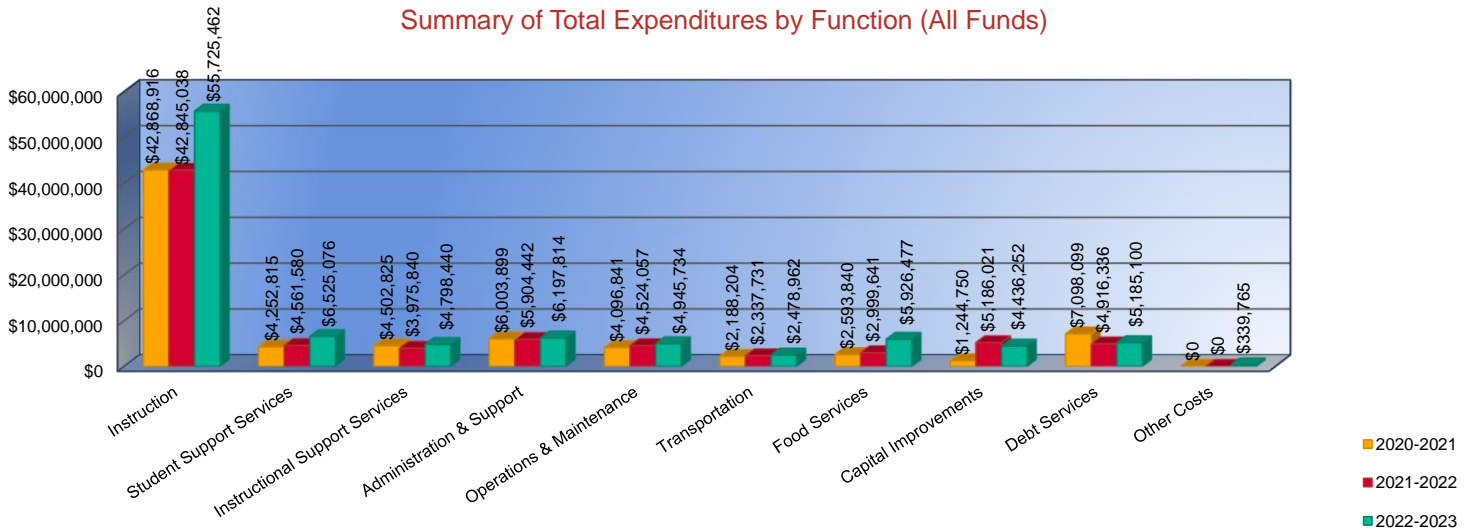
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services (5100) and Transfers (5200)

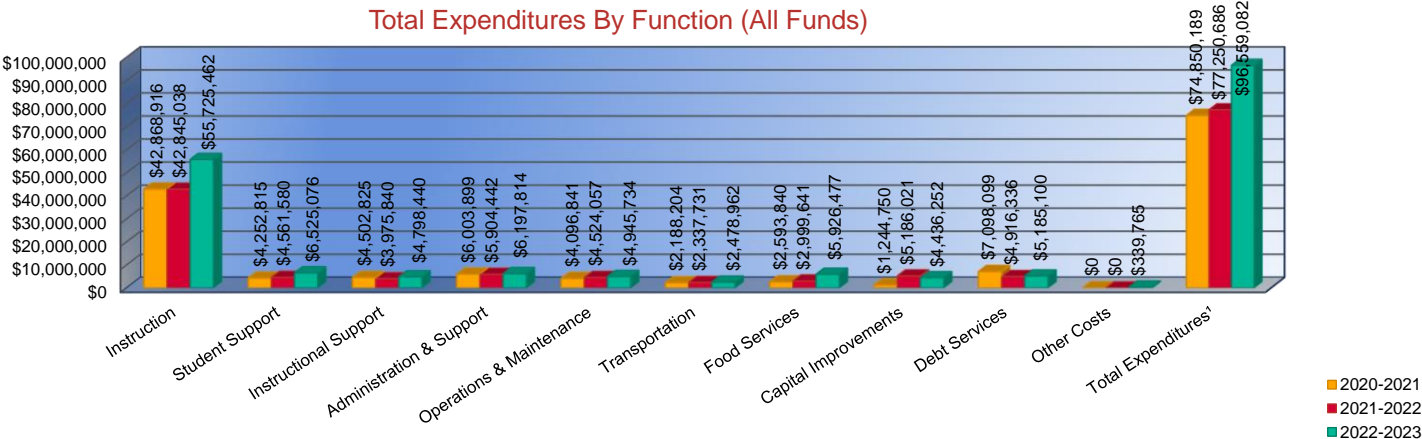
Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$42,868,916	\$42,845,038	\$55,725,462
Student Support	\$4,252,815	\$4,561,580	\$6,525,076
Instructional Support	\$4,502,825	\$3,975,840	\$4,798,440
Administration & Support	\$6,003,899	\$5,904,442	\$6,197,814
Operations & Maintenance	\$4,096,841	\$4,524,057	\$4,945,734
Transportation	\$2,188,204	\$2,337,731	\$2,478,962
Food Services	\$2,593,840	\$2,999,641	\$5,926,477
Capital Improvements	\$1,244,750	\$5,186,021	\$4,436,252
Debt Services	\$7,098,099	\$4,916,336	\$5,185,100
Other Costs	\$0	\$0	\$339,765
Total Expenditures¹	\$74,850,189	\$77,250,686	\$96,559,082

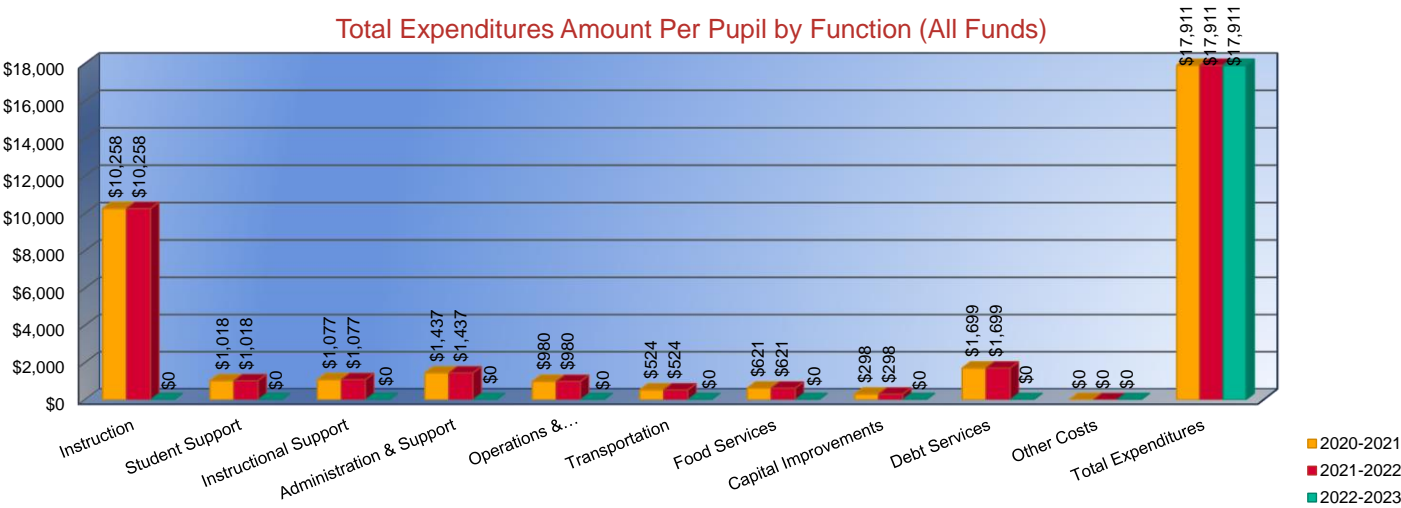
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.



Total Expenditures Amount Per Pupil by Function (All Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$10,258	\$10,420	13253.76668
Student Support	\$1,018	\$1,109	\$1,552
Instructional Support	\$1,077	\$967	\$1,141
Administration & Support	\$1,437	\$1,436	\$1,474
Operations & Maintenance	\$980	\$1,100	\$1,176
Transportation	\$524	\$569	\$590
Food Services	\$621	\$729	\$1,410
Capital Improvements	\$298	\$1,261	\$1,055
Debt Services	\$1,699	\$1,196	\$1,233
Other Costs	\$0	\$0	\$81
Total Expenditures ¹	\$17,911	\$18,787	\$22,966
Enrollment (FTE) ²	4,179.0	4,112.0	4,204.5

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

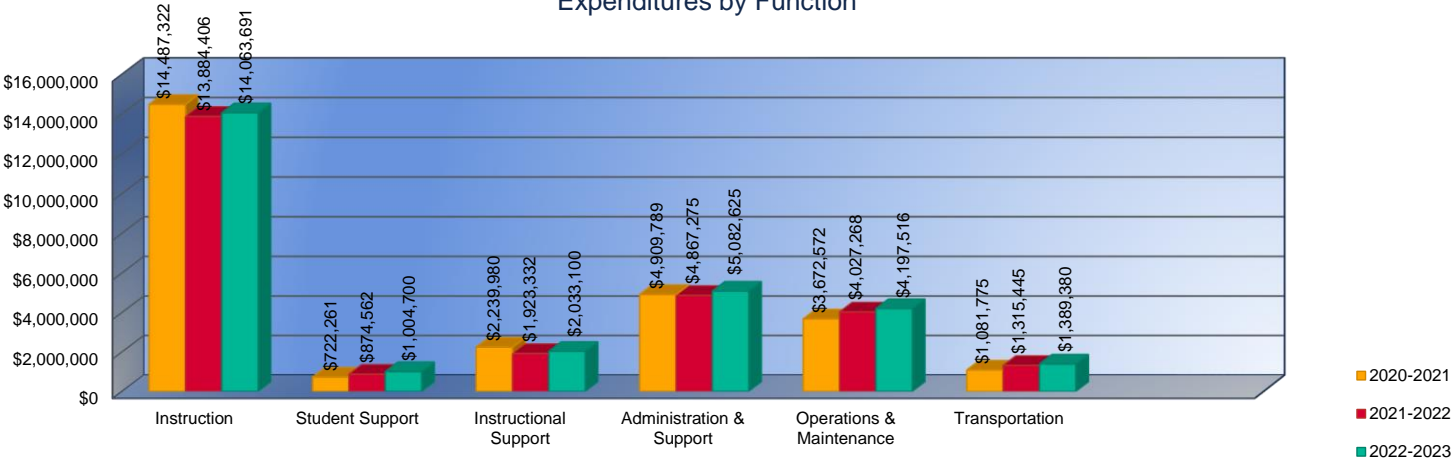


Summary of General and Supplemental General Fund Expenditures by Function*

	2020-2021 Actual	% of Total	2021-2022 Actual	% of Total	% Change	2022-2023 Budget	% of Total	% Change
Instruction	\$14,487,322	53%	\$13,884,406	52%	-4%	\$14,063,691	51%	1%
Student Support	\$722,261	3%	\$874,562	3%	21%	\$1,004,700	4%	15%
Instructional Support	\$2,239,980	8%	\$1,923,332	7%	-14%	\$2,033,100	7%	6%
Administration & Support	\$4,909,789	18%	\$4,867,275	18%	-1%	\$5,082,625	18%	4%
Operations & Maintenance	\$3,672,572	14%	\$4,027,268	15%	10%	\$4,197,516	15%	4%
Transportation	\$1,081,775	4%	\$1,315,445	5%	22%	\$1,389,380	5%	6%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$27,113,699	100%	\$26,892,288	100%	-1%	\$27,771,012	100%	3%
Amount per Pupil	\$6,488		\$6,540		1%	\$6,605		1%

*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.

Summary of General and Supplemental General Fund Expenditures by Function



Instruction Expenditures (1000)

	2020-2021 Actual
General	\$10,278,490
Federal Funds	\$1,281,482
Supplemental General	\$4,208,832
Preschool-Aged At-Risk	\$225,863
At Risk (K-12)	\$4,597,625
Bilingual Education	\$1,272,250
Virtual Education	\$0
Capital Outlay	\$639,476
Driver Education	\$797
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$3,732
Special Education	\$6,602,571
Cost of Living	\$0
Career and Postsecondary Ed.	\$573,403
Gifts & Grants ¹	\$106,133
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$3,451,182
Contingency Reserve	\$0
Text Book & Student Material	\$152,046
Activity Fund	\$138,429
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$33,532,311
Enrollment (FTE) ³	4,179.0
Amount per Pupil ²	\$8,024
Adult Education	\$117,296
Adult Supplemental Education	\$0
Special Education Coop	\$9,219,309
TOTAL	\$42,868,916

	2021-2022 Actual	% Change
	\$9,844,032	-4%
	\$2,855,896	123%
	\$4,040,374	-4%
	\$259,922	15%
	\$4,394,681	-4%
	\$1,132,351	-11%
	\$0	0%
	\$638,606	0%
	\$39,593	4868%
	\$0	0%
	\$453	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$6,773	81%
	\$6,045,379	-8%
	\$0	0%
	\$552,778	-4%
	\$81,792	-23%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$3,505,544	2%
	\$0	0%
	\$157,186	3%
	\$170,301	23%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$33,725,661	1%
	4,112.0	-2%
	\$8,202	2%
	\$119,408	2%
	\$0	0%
	\$8,999,969	-2%
	\$42,845,038	0%

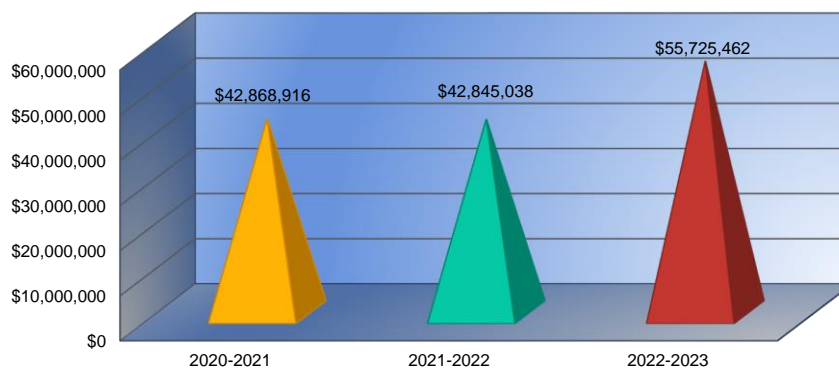
	2022-2023 Budget	% Change
	\$9,931,741	1%
	\$5,836,696	104%
	\$4,131,950	2%
	\$346,567	33%
	\$6,047,672	38%
	\$1,211,265	7%
	\$15,067	0%
	\$2,506,081	292%
	\$75,428	91%
	\$0	0%
	\$4,560	907%
	\$0	0%
	\$0	0%
	\$0	0%
	\$62,579	824%
	\$6,819,961	13%
	\$0	0%
	\$959,053	73%
	\$997,210	1119%
	\$0	0%
	\$0	0%
	\$0	0%
	\$4,058,131	16%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$43,003,961	28%
	4,204.5	2%
	\$10,228	25%
	\$132,512	11%
	\$0	0%
	\$12,588,989	40%
	\$55,725,462	30%

1. Gifts & Grants includes private grants and grants from non-federal sources.

2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Instruction Expenditures (1000)



Sources of Revenue and Proposed Budget for 2022-2023

Fund	2022-2023 Amount Budgeted	July 1, 2022 Cash Balance	Estimated Sources of Revenue - 2022-2023					Estimated July 1, 2023 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$34,665,376	\$0	\$34,665,376	\$0			\$0	\$0
Supplemental General	\$10,563,865	\$216,842	\$6,865,456			\$0	\$3,481,567	
Adult Education	\$132,512	\$4,244	\$0	\$0	\$0	\$0	\$128,268	\$0
Preschool-Aged At-Risk (4 yr Old)	\$431,767	\$2,767		\$0	\$0	\$429,000	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$7,349,607	\$0		\$0	\$0	\$7,349,607	\$0	\$0
Bilingual Education	\$1,233,267	\$5,457		\$0	\$0	\$1,227,810	\$0	\$0
Virtual Education	\$15,067	\$15,067			\$0	\$0	\$0	\$0
Capital Outlay	\$6,442,718	\$3,159,165	\$1,198,580	\$0	\$0	\$0	\$2,084,973	\$0
Driver Training	\$92,428	\$42,178	\$20,250	\$0	\$0	\$0	\$30,000	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$8,690	\$8,690		\$0	\$0	\$0	\$0	\$0
Food Service	\$5,964,745	\$1,174,002	\$21,580	\$3,173,269	\$10,000	\$756,639	\$829,255	\$0
Professional Development	\$352,709	\$50,711	\$51,998	\$0	\$0	\$250,000	\$0	\$0
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$62,579	\$62,579		\$0	\$0	\$0	\$0	\$0
Special Education	\$7,369,461	\$999,999	\$0	\$0	\$0	\$6,369,462	\$0	\$0
Career and Postsecondary Education	\$1,085,728	\$204,000	\$0	\$51,136	\$0	\$490,711	\$339,881	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$3,714,795	\$431,659	\$75,717	\$0			\$3,207,419	\$0
Textbook & Student Materials Revolving		\$532,574						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$5,945,802	\$0	\$5,945,802					
Contingency Reserve		\$1,637,867						
Activity Funds		\$122,167						
Bond and Interest #1	\$4,619,100	\$5,914,289	\$1,008,810	\$0	\$0		\$3,063,596	\$5,367,595
Bond and Interest #2	\$0	\$0	\$0	\$0	\$0		\$0	\$0
No Fund Warrant	\$0	\$0					\$0	\$0
Special Assessment	\$0	\$0					\$0	\$0
Temporary Note	\$0	\$0			\$0		\$0	\$0
Coop Special Education	\$16,214,494	\$1,809,251	\$0	\$2,185,526	\$0		\$12,219,717	\$0
Federal Funds	\$7,752,601	-\$435,361		\$8,187,962				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$114,017,311	\$15,958,147	\$49,853,569	\$13,597,893	\$10,000	\$16,873,229	\$25,384,676	\$5,367,595
Less Transfers	\$16,873,229							
TOTAL Budget Expenditures	\$97,144,082							

Sources of Revenue

	2020-2021	2021-2022	2022-2023
State Revenues	48,421,503	47,735,595	49,853,569
Federal Revenues	7,057,828	9,024,412	13,597,893
Local Revenues ¹	23,692,383	19,114,916	25,394,676
Total Revenues	79,171,714	75,874,923	88,846,138
Revenues Per Pupil	18,945	18,452	21,131

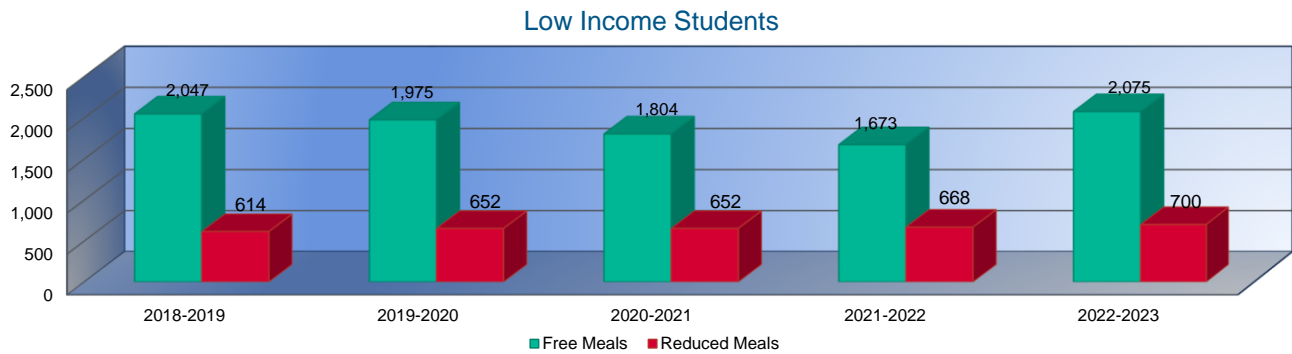
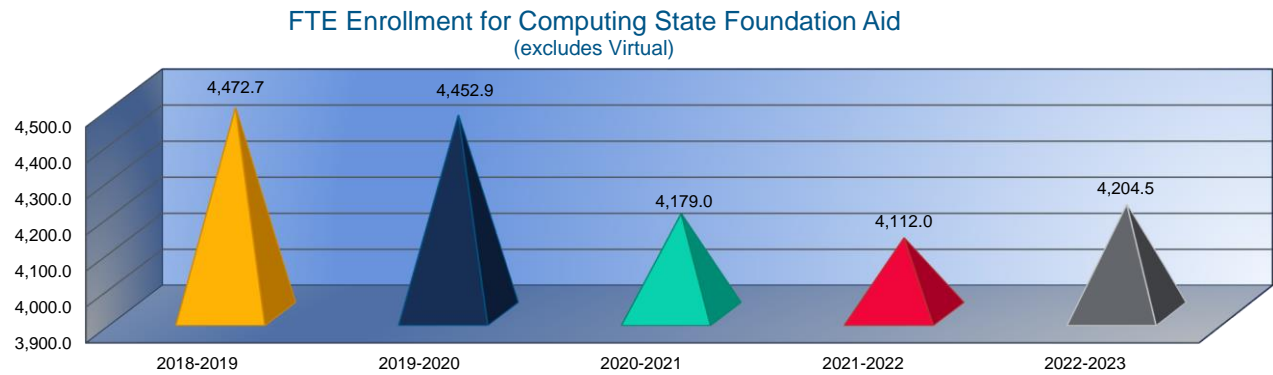
1. Excludes "Transfers" to avoid duplication of revenue.

Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

	2018-2019 Actual	2019-2020 Actual	% Change	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	4,472.7	4,452.9	0%	4,179.0	-6%	4,112.0	-2%	4,204.5	2%
Free Meal Student Headcount	2,047	1,975	-4%	1,804	-9%	1,673	-7%	2,075	24%
Reduced Meal Student Headcount	614	652	6%	652	0%	668	2%	700	5%

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.

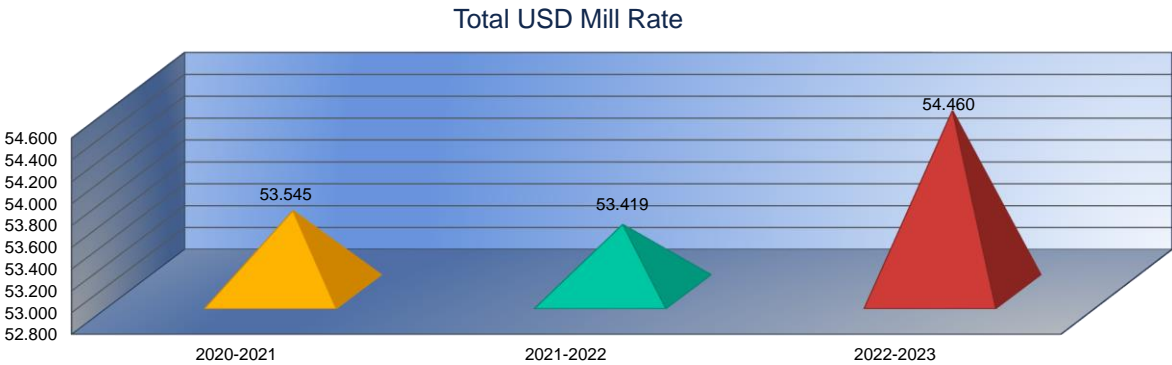


Mill Rates by Fund

	2020-2021 Actual
General	20.000
Supplemental General	12.653
Adult Education	0.500
Capital Outlay	8.000
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	12.392
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	53.545
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	8.000
Rec Comm Employee Bnfts	1.642
TOTAL OTHER	9.642

	2021-2022 Actual
	20.000
	14.287
	0.495
	7.788
	0.000
	0.000
	0.000
	0.000
	0.000
	10.849
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
TOTAL USD	53.419
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	7.918
Rec Comm Employee Bnfts	1.594
TOTAL OTHER	9.512

	2022-2023 Budget
	20.000
	13.960
	0.500
	8.000
	0.000
	0.000
	0.000
	0.000
	0.000
	12.000
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
TOTAL USD	54.460
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	8.000
Rec Comm Employee Bnfts	1.610
TOTAL OTHER	9.610



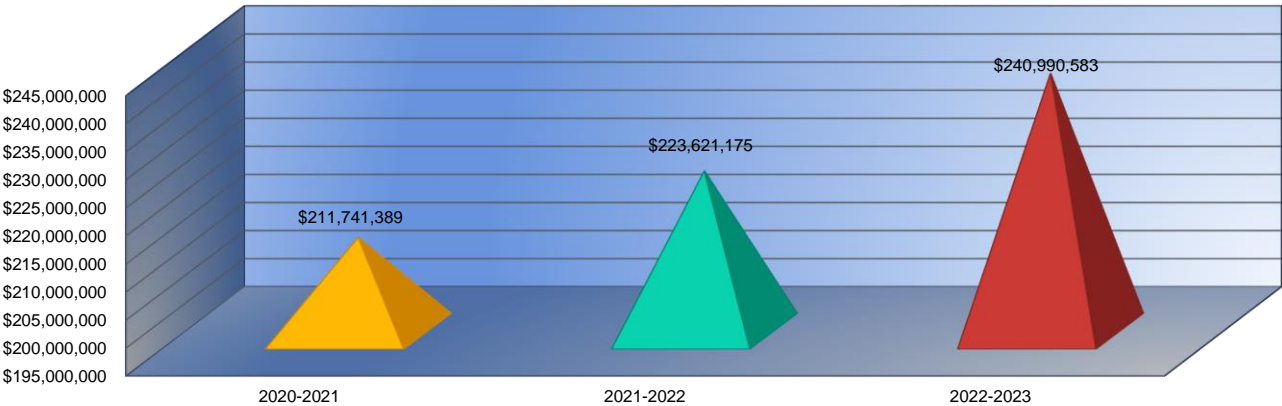
Other Information

	2020-2021 Actual
Assessed Valuation	\$211,741,389
Total USD Debt	\$82,270,000

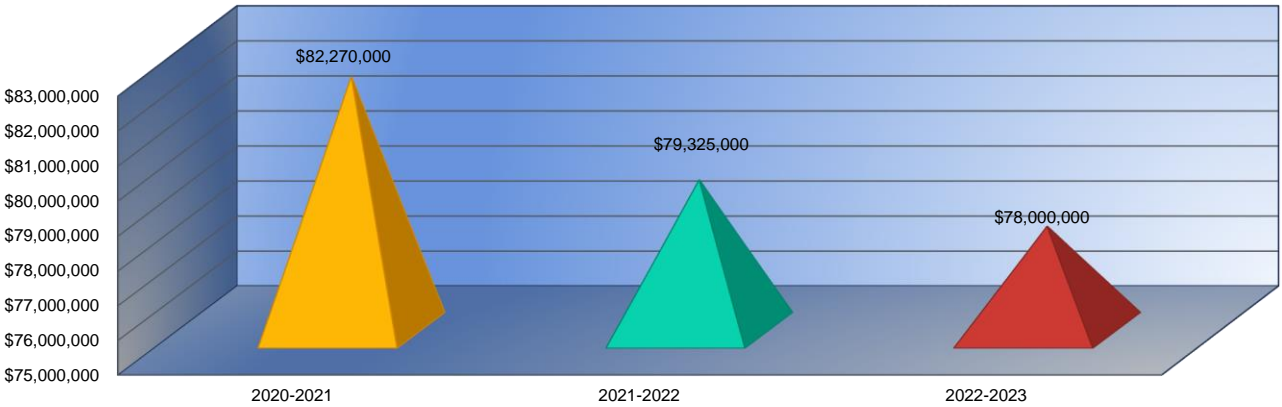
	2021-2022 Actual
Assessed Valuation	\$223,621,175
Total USD Debt	\$79,325,000

	2022-2023 Budget
Assessed Valuation	\$240,990,583
Total USD Debt	\$78,000,000

Assessed Valuation



Total USD Debt



Salaries

	2020-21 Actual			2021-22 Actual			2022-23 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	46.0	\$3,897,895	\$84,737	47.0	\$4,184,484	\$89,032	45.0	\$4,006,440	\$89,032
Teachers (Full Time)	372.0	\$19,599,121	\$52,686	406.0	\$20,709,892	\$51,010	368.0	\$19,136,000	\$52,000
Other Certified (Licensed) Personnel	46.0	\$2,653,858	\$57,693	37.0	\$2,086,652	\$56,396	40.0	\$2,400,000	\$60,000
Classified Personnel	525.0	\$9,782,809	\$18,634	591.0	\$10,349,735	\$17,512	525.0	\$11,700,000	\$22,286
Substitutes/Temporary Help	~~~~~	\$265,591	~~~~~	~~~~~	\$652,053	~~~~~	~~~~~	\$750,000	~~~~~

Administrators:

*Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

Administrators: ** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: **Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.

Substitutes/Temporary: **Substitute Teachers, Rule 10 Coaches, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans***, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)****.

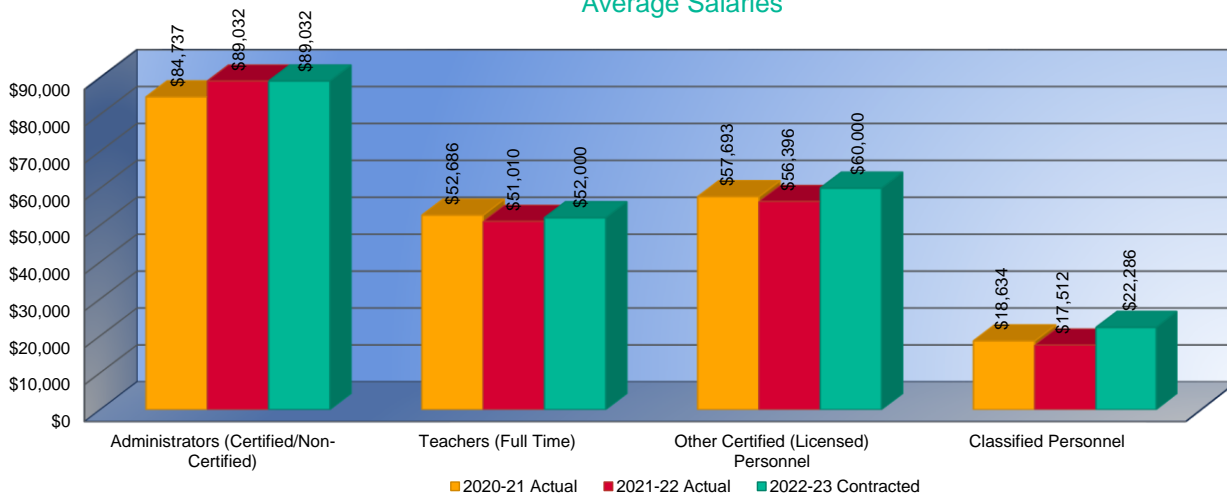
*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents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

**FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

Average Salaries



Public School District Reports

KSDE's Data Central

Kansas K-12 Reports

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
- Transportation

School Finance Reports

Warehouse

- Assessed Valuation
- Cash Balance
- Headcount Enrollment
- Mill Levies
- Personnel (Certified & Non-Certified)
- Salary
- Bond
- State Foundation Aid & LOB
- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

Comparative Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

Budget, At a Glance, Profile, Form 150, and Summary.

CPA Reports

School District Funding Report

Kansas State Building Report Card

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
 - Reading
 - Mathematics
- Enrollment
- ACT Scores
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality
- Demographic