

Budget at a Glance

253 - Emporia

2025-2026



Kansas leads the world in the success of each student.

Table of Contents

Summary of Total Expenditures by Function (All Funds).....	3
Total Expenditures by Function (All Funds).....	4
Total Expenditures Amount per Pupil by Function (All Funds).....	5
Summary of General and Supplemental General Fund Expenditures.....	6
Instruction Expenses.....	7
Sources of Revenue and Proposed Budget for 2025-2026.....	8
Enrollment and Low Income Students.....	9
Mill Rates by Fund.....	10
Assessed Valuation and Bonded Indebtedness.....	11
Average Salary.....	12
District Reports.....	13

Summary of Total Expenditures by Function (All Funds)

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$43,556,699	52%	\$45,822,327	54%	5%	\$63,071,596	59%	38%
Student Support Services	\$5,613,979	7%	\$5,674,138	7%	1%	\$8,515,621	8%	50%
Instructional Support Services	\$4,926,854	6%	\$4,287,237	5%	-13%	\$5,225,304	5%	22%
Administration & Support	\$6,382,223	8%	\$6,995,623	8%	10%	\$6,466,980	6%	-8%
Operations & Maintenance	\$6,337,818	8%	\$7,986,493	9%	26%	\$6,898,592	6%	-14%
Transportation	\$2,650,577	3%	\$3,021,712	4%	14%	\$3,056,733	3%	1%
Food Services	\$3,575,716	4%	\$3,567,017	4%	0%	\$4,763,276	4%	34%
Capital Improvements	\$5,564,230	7%	\$2,212,679	3%	-60%	\$2,942,655	3%	33%
Debt Services	\$5,108,409	6%	\$5,039,500	6%	-1%	\$5,873,313	5%	17%
Other Costs	\$462	<1%	\$48,666	<1%	10434%	\$0	0%	-100%
Total Expenditures ¹	83,716,967	100%	\$84,655,392	100%	1%	\$106,814,070	100%	26%
Amount per Pupil	\$19,605		\$20,654		5%	\$25,994		26%
Current Expenditures ²	\$73,248,724	100%	\$74,398,919	100%	2%	\$94,506,352	100%	27%
Amount per Pupil	\$17,153		\$18,152		6%	\$22,999		27%

Percent of Expenditures for Instruction³

Total Expenditures	\$42,058,423	50%	\$44,854,909	53%	3%	\$62,071,596	58%	5%
Current Expenditures	\$42,058,423	57%	\$44,854,909	60%	3%	\$62,071,596	66%	6%

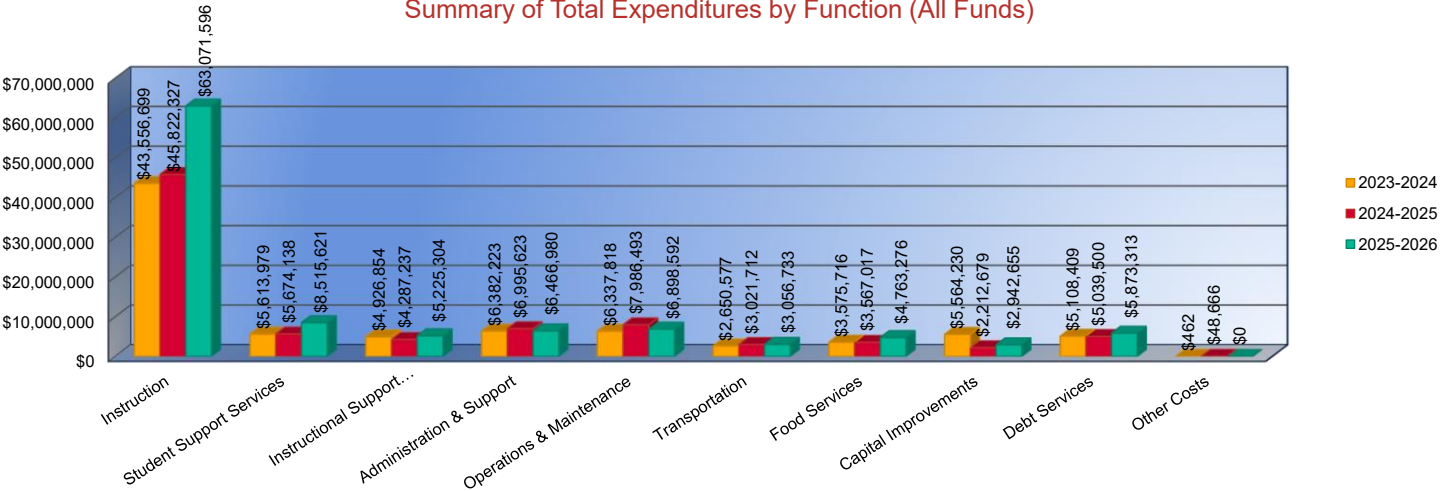
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary 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.

Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

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)

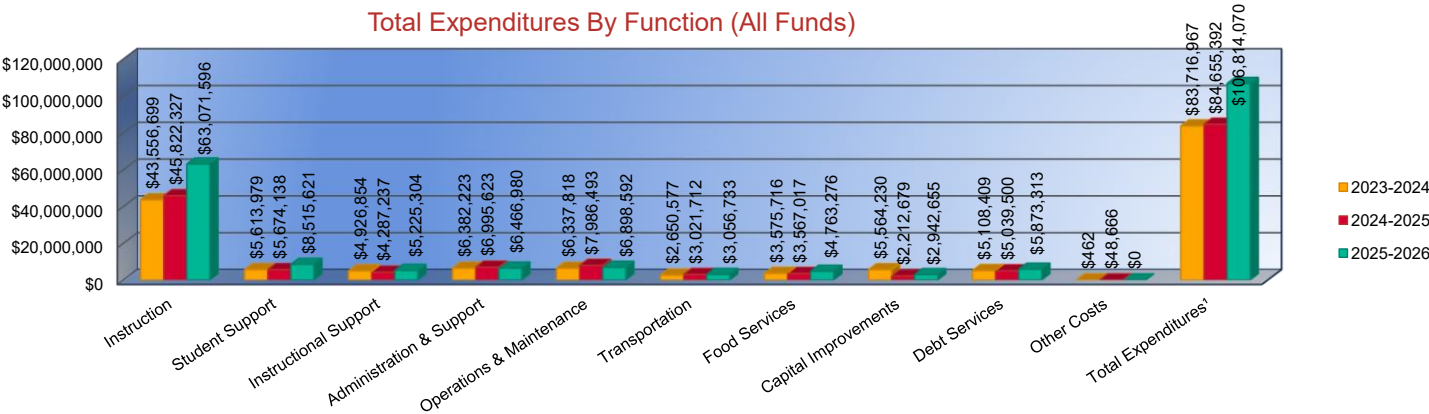


Total Expenditures By Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$43,556,699	\$45,822,327	\$63,071,596
Student Support	\$5,613,979	\$5,674,138	\$8,515,621
Instructional Support	\$4,926,854	\$4,287,237	\$5,225,304
Administration & Support	\$6,382,223	\$6,995,623	\$6,466,980
Operations & Maintenance	\$6,337,818	\$7,986,493	\$6,898,592
Transportation	\$2,650,577	\$3,021,712	\$3,056,733
Food Services	\$3,575,716	\$3,567,017	\$4,763,276
Capital Improvements	\$5,564,230	\$2,212,679	\$2,942,655
Debt Services	\$5,108,409	\$5,039,500	\$5,873,313
Other Costs	\$462	\$48,666	\$0
Total Expenditures¹	\$83,716,967	\$84,655,392	\$106,814,070

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 Education Fund, (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.

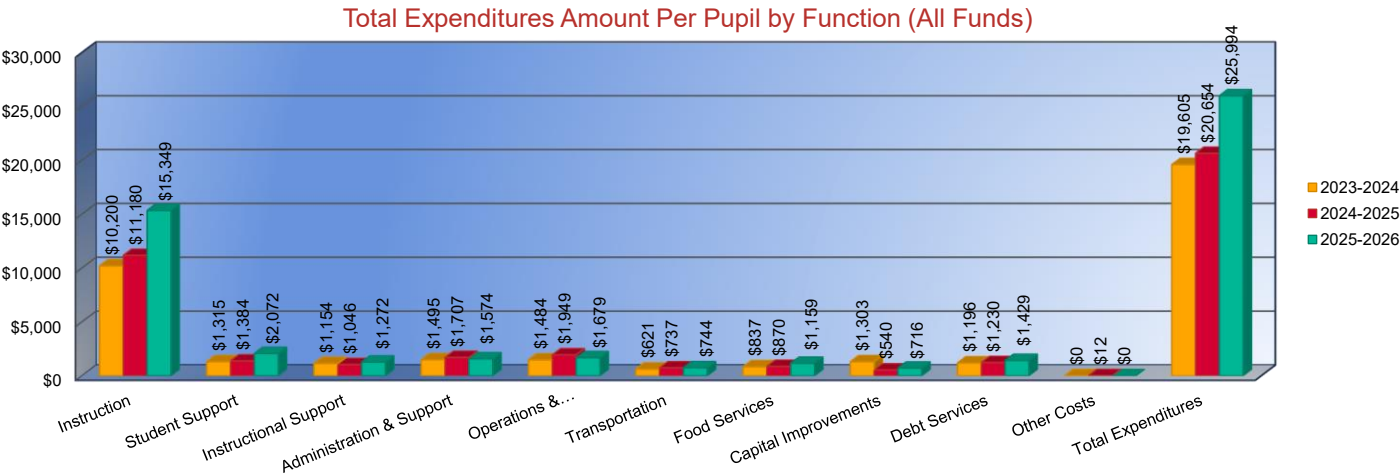
Total Expenditures By Function (All Funds)



Total Expenditures Amount Per Pupil by Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$10,200	\$11,180	\$15,349
Student Support	\$1,315	\$1,384	\$2,072
Instructional Support	\$1,154	\$1,046	\$1,272
Administration & Support	\$1,495	\$1,707	\$1,574
Operations & Maintenance	\$1,484	\$1,949	\$1,679
Transportation	\$621	\$737	\$744
Food Services	\$837	\$870	\$1,159
Capital Improvements	\$1,303	\$540	\$716
Debt Services	\$1,196	\$1,230	\$1,429
Other Costs	\$0	\$12	\$0
Total Expenditures ¹	\$19,605	\$20,654	\$25,994
Enrollment (FTE) ²	4,270.2	4,098.7	4,109.2

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 Education Fund, (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.

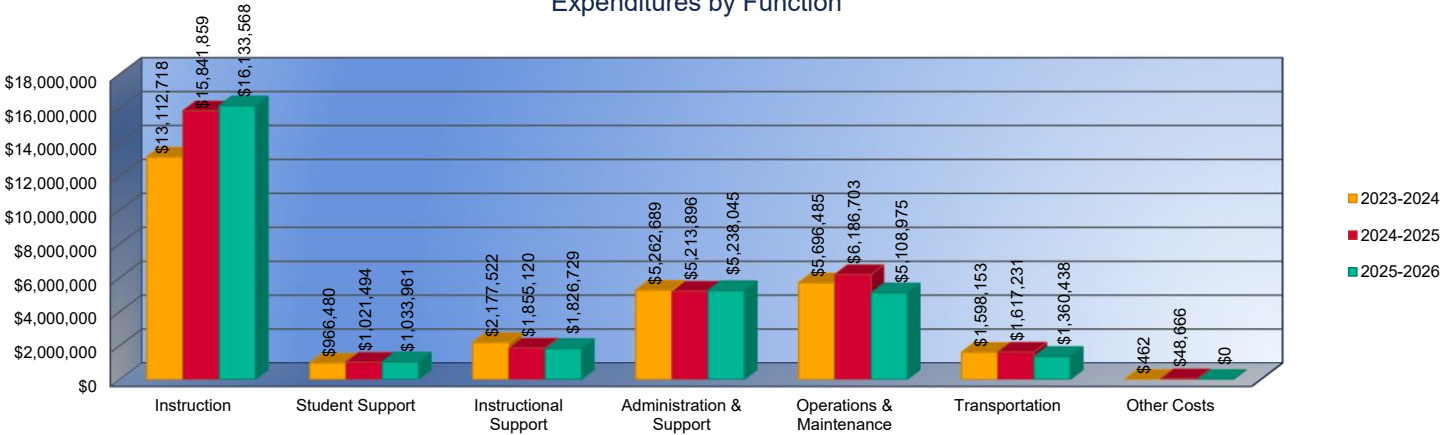


Summary of General and Supplemental General Fund Expenditures by Function*

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$13,112,718	46%	\$15,841,859	50%	21%	\$16,133,568	53%	2%
Student Support	\$966,480	3%	\$1,021,494	3%	6%	\$1,033,961	3%	1%
Instructional Support	\$2,177,522	8%	\$1,855,120	6%	-15%	\$1,826,729	6%	-2%
Administration & Support	\$5,262,689	18%	\$5,213,896	16%	-1%	\$5,238,045	17%	0%
Operations & Maintenance	\$5,696,485	20%	\$6,186,703	19%	9%	\$5,108,975	17%	-17%
Transportation	\$1,598,153	6%	\$1,617,231	5%	1%	\$1,360,438	4%	-16%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$462	<1%	\$48,666	\$0	10434%	\$0	0%	-100%
Total Expenditures	\$28,814,509	100%	\$31,784,969	100%	10%	\$30,701,716	100%	-3%
Amount per Pupil	\$6,748		\$7,755		15%	\$7,471		-4%

*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)

	2023-2024 Actual
General	\$9,087,865
Federal Funds	\$1,914,212
Supplemental General	\$4,024,853
Preschool-Aged At-Risk	\$248,651
At-Risk Education Fund	\$4,394,716
Bilingual Education	\$845,585
Virtual Education	\$0
Capital Outlay	\$1,498,276
Driver Education	\$36,548
Declining Enrollment	\$0
Extraordinary School Program	\$4,231
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$15,561
Special Education	\$6,469,715
Cost of Living	\$0
Career and Postsecondary Ed.	\$519,874
Gifts & Grants¹	\$35,966
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$3,042,759
Contingency Reserve	\$0
Text Book & Student Material	\$332,360
Activity Fund	\$276,904
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$32,748,076
Enrollment (FTE)³	4,270.2
Amount per Pupil²	\$7,669
Adult Education	\$141,040
Adult Supplemental Education	\$0
Special Education Coop	\$10,667,583
TOTAL	\$43,556,699

2024-2025 Actual	% Change
\$11,826,997	30%
\$1,174,857	-39%
\$4,014,862	0%
\$261,873	5%
\$2,810,802	-36%
\$860,141	2%
\$0	0%
\$967,418	-35%
\$40,070	10%
\$0	0%
\$14,884	252%
\$0	0%
\$0	0%
\$0	0%
\$17,646	13%
\$8,408,471	30%
\$0	0%
\$776,112	49%
\$61,331	71%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$2,805,487	-8%
\$0	0%
\$362,437	9%
\$254,403	-8%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$34,657,791	6%
4,098.7	-4%
\$8,456	10%
\$137,175	-3%
\$0	0%
\$11,027,361	3%
\$45,822,327	5%

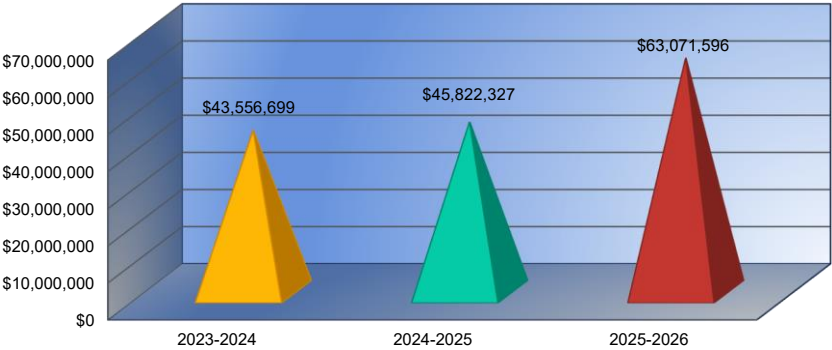
2025-2026 Budget	% Change
\$12,037,068	2%
\$1,042,522	-11%
\$4,096,500	2%
\$269,119	3%
\$13,577,000	383%
\$2,210,000	157%
\$15,067	0%
\$1,000,000	3%
\$147,389	268%
\$0	0%
\$34,769	134%
\$0	0%
\$0	0%
\$0	0%
\$36,434	106%
\$10,838,094	29%
\$0	0%
\$720,000	-7%
\$334,655	446%
\$0	0%
\$0	0%
\$0	0%
\$3,563,805	27%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$49,922,422	44%
4,109.2	0%
\$12,149	44%
\$167,747	22%
\$0	0%
\$12,981,427	18%
\$63,071,596	38%

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 (3 and 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 2025-2026

Fund	2025-2026 Amount Budgeted	July 1, 2025 Cash Balance	Estimated Sources of Revenue - 2025-2026					Estimated July 1, 2026 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$40,376,342	\$0	\$40,376,342	\$0			\$0	\$0
Supplemental General	\$13,479,069	\$115,476	\$8,280,192			\$0	\$5,083,401	
Adult Education	\$167,747	\$8,876	\$0	\$0	\$0	\$0	\$158,871	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$449,545	\$345		\$0	\$0	\$449,200	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$17,312,547	\$8,229,723		\$0	\$0	\$9,082,824	\$0	\$0
Bilingual Education	\$2,370,714	\$703,733		\$0	\$0	\$1,667,077	\$0	\$96
Virtual Education	\$15,067	\$15,067			\$0	\$0	\$0	\$0
Capital Outlay	\$6,813,718	\$2,047,298	\$1,546,859	\$0	\$900,000	\$0	\$2,516,547	\$196,986
Driver Training	\$148,389	\$66,139	\$47,250	\$0	\$0	\$0	\$35,000	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$34,769	\$14,769		\$0	\$0	\$0	\$20,000	\$0
Food Service	\$4,694,409	\$0	\$22,800	\$2,891,214	\$12,000	\$0	\$1,768,395	\$0
Professional Development	\$413,926	\$413,926	\$0	\$0	\$0	\$0	\$0	\$0
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$36,434	\$36,434		\$0	\$0	\$0	\$0	\$0
Special Education	\$11,454,594	\$134,056	\$0	\$0	\$0	\$11,454,594	\$0	\$134,056
Career and Postsecondary Education	\$720,000	\$0	\$0	\$45,000	\$0	\$500,000	\$175,000	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$789,655	\$389,655	\$0	\$0			\$400,000	\$0
Textbook & Student Materials Revolving		\$1,134,135						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$5,374,140	\$0	\$5,374,140					
Contingency Reserve		\$1,937,867						
Activity Funds		\$90,627						
Bond and Interest #1	\$5,494,000	\$4,613,010	\$412,695	\$0	\$0		\$3,808,221	\$3,339,926
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	\$17,929,055	\$0	\$0	\$3,306,311	\$0		\$14,622,744	\$0
Federal Funds	\$1,893,645	-\$96,660		\$1,990,305				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$129,967,765	\$19,854,476	\$56,060,278	\$8,232,830	\$912,000	\$23,153,695	\$28,588,179	\$3,671,064
Less Transfers	\$23,153,695							
TOTAL Budget Expenditures	\$106,814,070							

Sources of Revenue

	2023-2024	2024-2025	2025-2026
State Revenues	50,771,764	52,945,863	56,060,278
Federal Revenues	9,182,587	7,346,143	8,232,830
Local Revenues¹	23,494,607	25,884,437	29,500,179
Total Revenues	83,448,958	86,176,443	93,793,287
Revenues Per Pupil	19,542	21,025	22,825

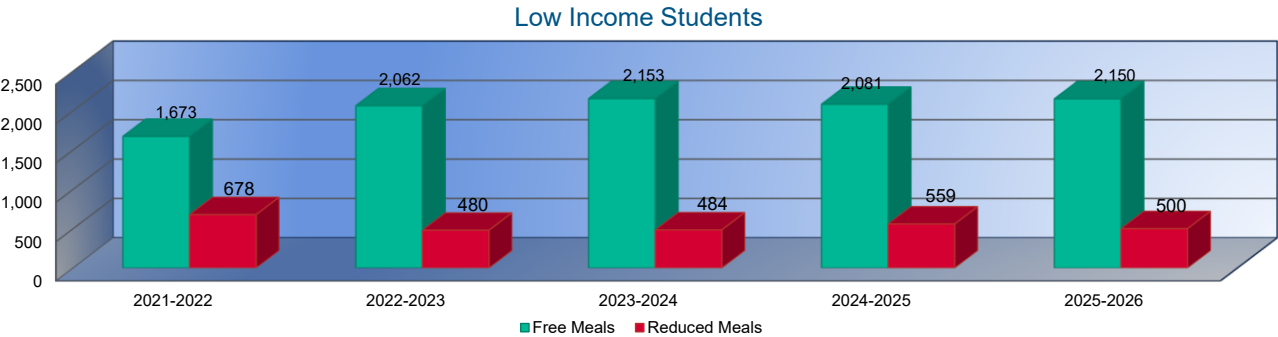
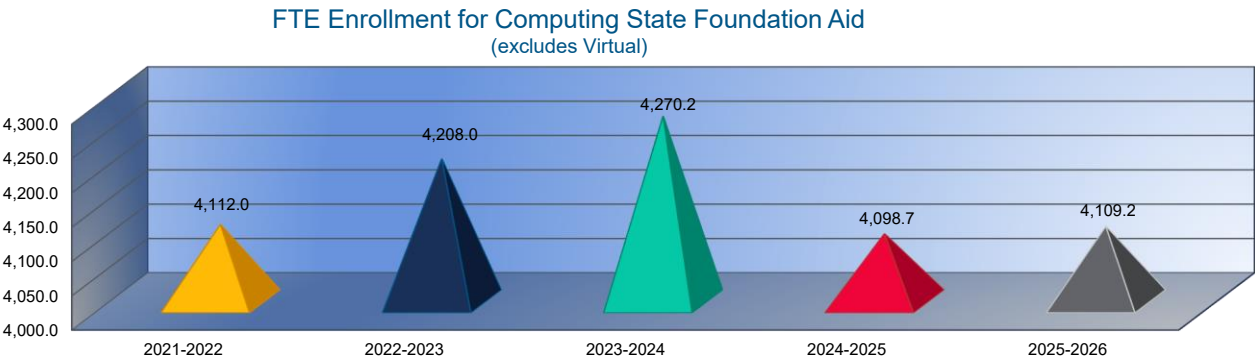
1. Excludes "Transfers" to avoid duplication of revenue.

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

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Budget	% Change
FTE Enrollment (excl. Virtual)*	4,112.0	4,208.0	2%	4,270.2	1%	4,098.7	-4%	4,109.2	0%
Free Meal Student Headcount	1,673	2,062	23%	2,153	4%	2,081	-3%	2,150	3%
Reduced Meal Student Headcount	678	480	-29%	484	1%	559	15%	500	-11%

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.

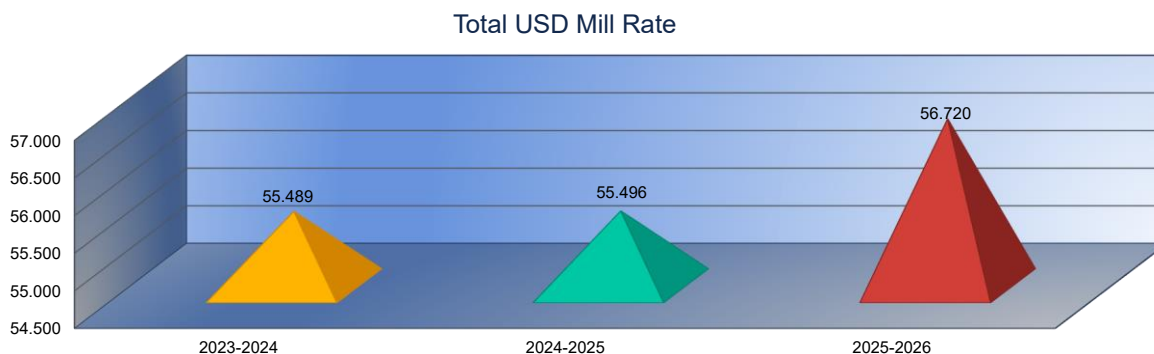


Mill Rates by Fund

	2023-2024 Actual
General	20.000
Supplemental General	14.589
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	12.400
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	55.489
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	8.000
Rec Comm Employee Bnfts	1.277
TOTAL OTHER	9.277

2024-2025	
Actual	
	20.000
	15.696
	0.500
	8.000
	0.000
	0.000
	0.000
	0.000
	11.300
	0.000
	0.000
	0.000
	0.000
	55.496
	0.000
	0.000
	0.000
	8.000
	1.274
	9.274

2025-2026 Budget	
	20.000
	16.620
	0.500
	8.000
	0.000
	0.000
	0.000
	0.000
	11.600
	0.000
	0.000
	0.000
	0.000
	56.720
	0.000
	0.000
	0.000
	8.000
	1.250
	9.250



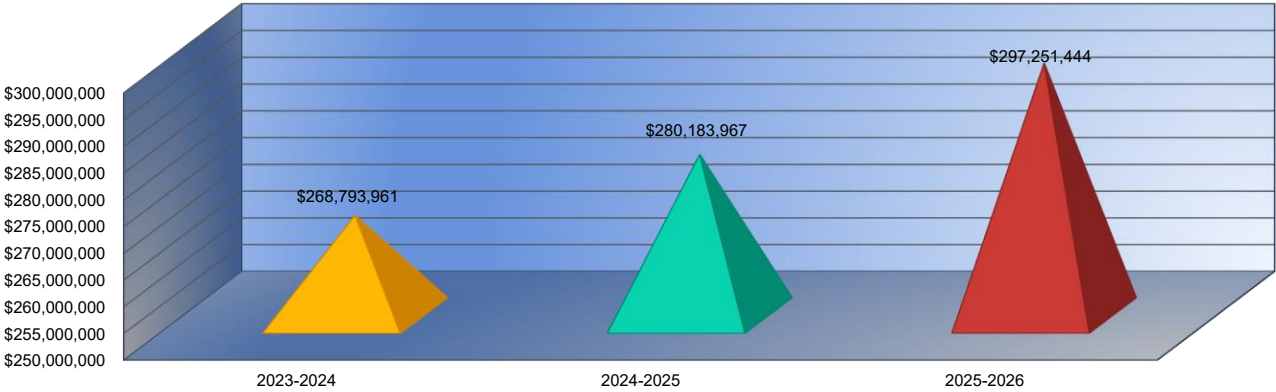
Other Information

	2023-2024 Actual
Assessed Valuation	\$268,793,961
Total USD Debt	\$76,320,000

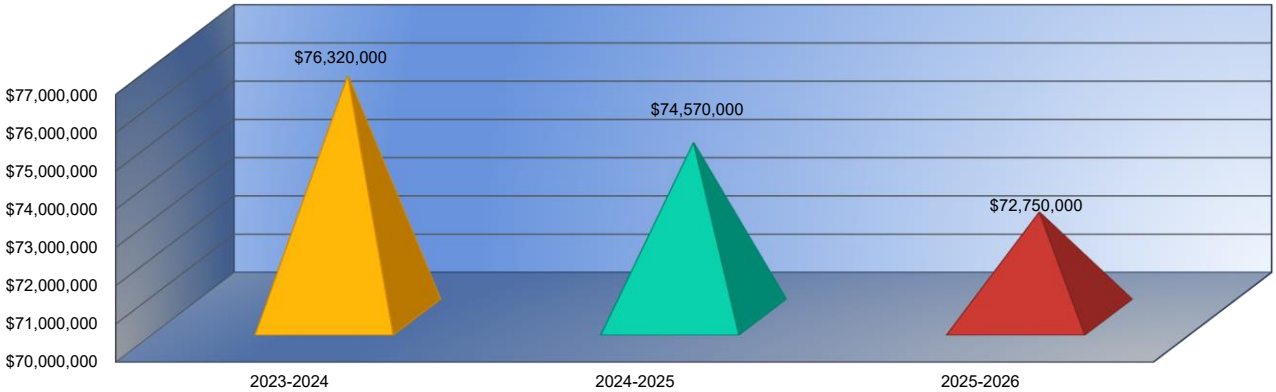
	2024-2025 Actual
	\$280,183,967
	\$74,570,000

	2025-2026 Budget
	\$297,251,444
	\$72,750,000

Assessed Valuation



Total USD Debt



Salaries

	2023-24 Actual			2024-25 Actual			2025-26 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	41.0	\$4,209,526	\$102,671	45.0	\$4,417,351	\$98,163	45.0	\$4,500,000	\$100,000
Teachers (Full Time)	310.0	\$17,550,388	\$56,614	341.0	\$16,052,979	\$47,076	341.0	\$16,500,000	\$48,387
Other Licensed Personnel	87.0	\$4,627,084	\$53,185	70.0	\$3,717,990	\$53,114	70.0	\$3,850,000	\$55,000
Classified Personnel	547.0	\$12,913,954	\$23,609	648.0	\$12,313,751	\$19,003	648.0	\$12,500,000	\$19,290
Substitutes/Temporary Help		\$308,214			\$1,104,156			\$1,000,000	

Administrators:	*Licensed Personnel - 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-Licensed Personnel - 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)****.

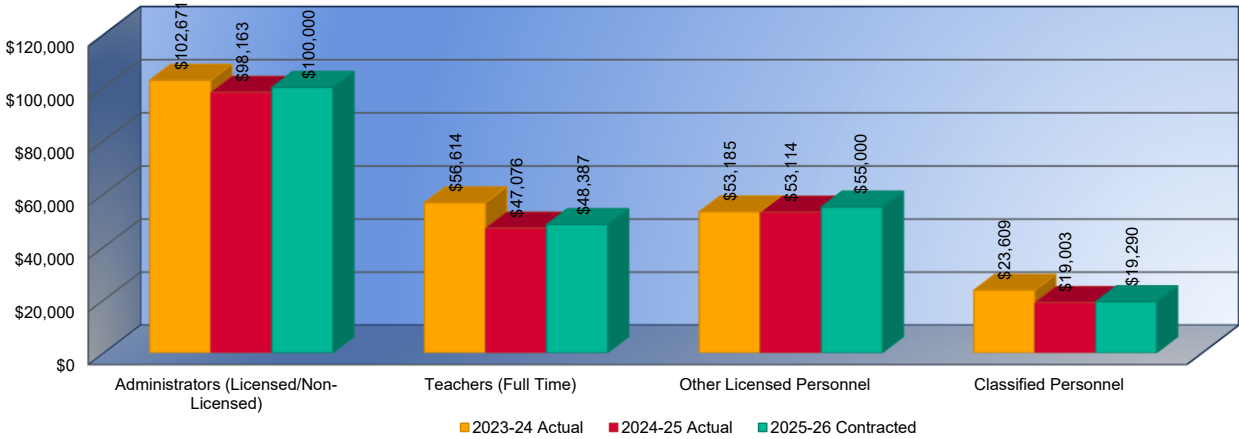
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

**FTE of 1.0 for Non-Licensed 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