Budget at a Glance

229 - Blue Valley

2026-2027

KANSAS STATE DEPARTMENT OF EDUCATION

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 2026-2027..…..… 8

Enrollment and Low Income Students…….. 9

Mill Rates by Fund……..…… 10

Assessed Valuation and Bonded Indebtedness…….. 11

Average Salary…… 12

District Reports…… 13

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	$202,395,345	50%	$213,571,289	50%	6%	$233,076,934	50%	9%
Student Support Services	$27,429,275	7%	$30,317,560	7%	11%	$32,067,000	7%	6%
Instructional Support Services	$13,564,008	3%	$14,991,596	4%	11%	$15,125,000	3%	1%
Administration & Support	$38,180,618	9%	$40,444,278	9%	6%	$38,991,000	8%	-4%
Operations & Maintenance	$37,644,032	9%	$38,603,426	9%	3%	$40,144,000	9%	4%
Transportation	$11,760,472	3%	$15,048,660	4%	28%	$16,000,000	3%	6%
Food Services	$11,224,566	3%	$11,563,780	3%	3%	$17,110,000	4%	48%
Capital Improvements	$5,862,972	1%	$6,483,588	2%	11%	$20,805,000	5%	221%
Debt Services	$54,155,738	13%	$56,134,311	13%	4%	$47,685,926	10%	-15%
Other Costs	$714,921	0%	$663,123	0%	-7%	$680,000	0%	3%
Total Expenditures[1]	402,931,947	100%	$427,821,611	100%	6%	$461,684,860	100%	8%
Amount per Pupil	$18,500		$19,783		7%	$21,349		8%
Current Expenditures[2]	$308,838,294	100%	$330,863,882	100%	7%	$359,806,934	100%	9%
Amount per Pupil	$14,180		$15,299		8%	$16,638		9%
Percent of Expenditures for Instruction[3]								
Total Expenditures	$197,788,049	49%	$209,336,776	49%	0%	$228,526,934	49%	0%
Current Expenditures	$197,788,049	64%	$209,336,776	63%	-1%	$228,526,934	64%	1%

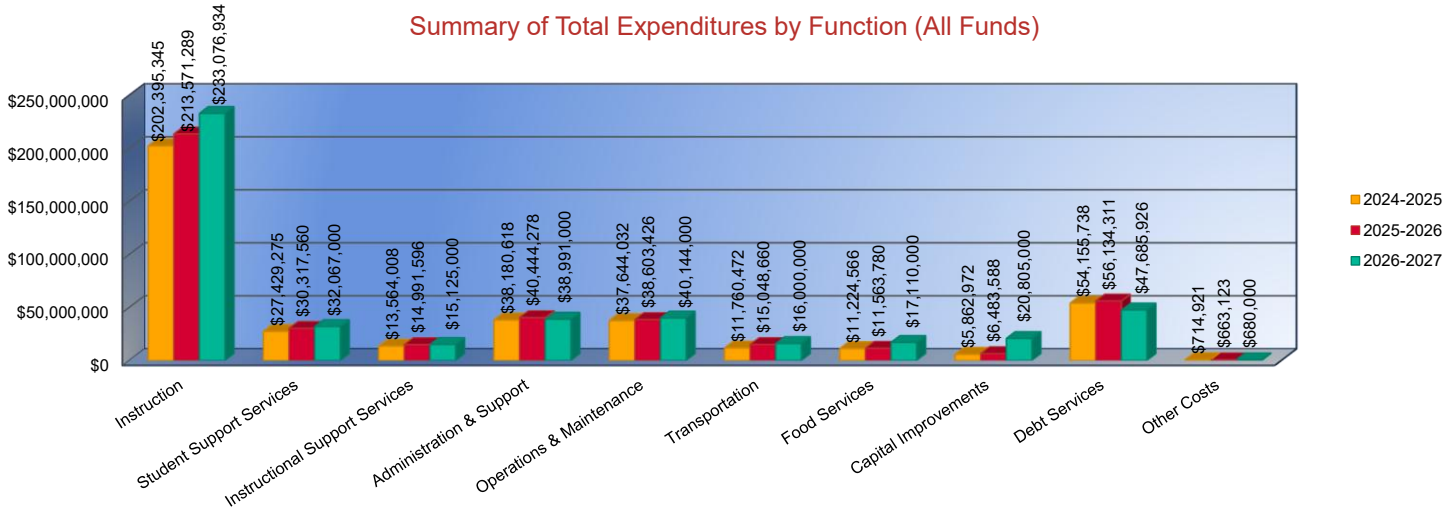
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary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

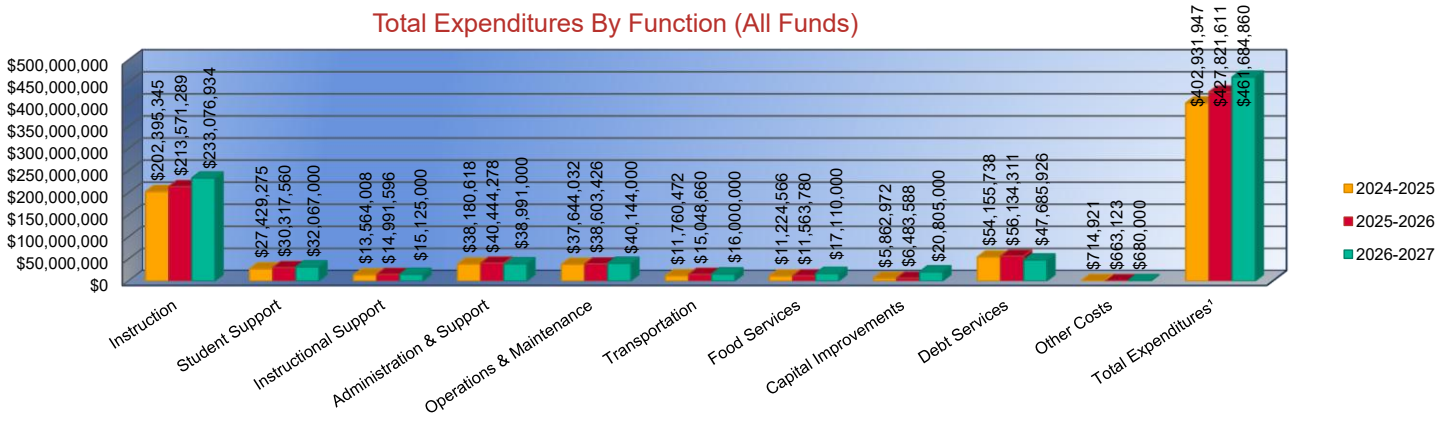
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services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



Total Expenditures By Function (All Funds)

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Instruction	$202,395,345	$213,571,289	$233,076,934
Student Support	$27,429,275	$30,317,560	$32,067,000
Instructional Support	$13,564,008	$14,991,596	$15,125,000
Administration & Support	$38,180,618	$40,444,278	$38,991,000
Operations & Maintenance	$37,644,032	$38,603,426	$40,144,000
Transportation	$11,760,472	$15,048,660	$16,000,000
Food Services	$11,224,566	$11,563,780	$17,110,000
Capital Improvements	$5,862,972	$6,483,588	$20,805,000
Debt Services	$54,155,738	$56,134,311	$47,685,926
Other Costs	$714,921	$663,123	$680,000
Total Expenditures[1]	**$402,931,947**	**$427,821,611**	**$461,684,860**

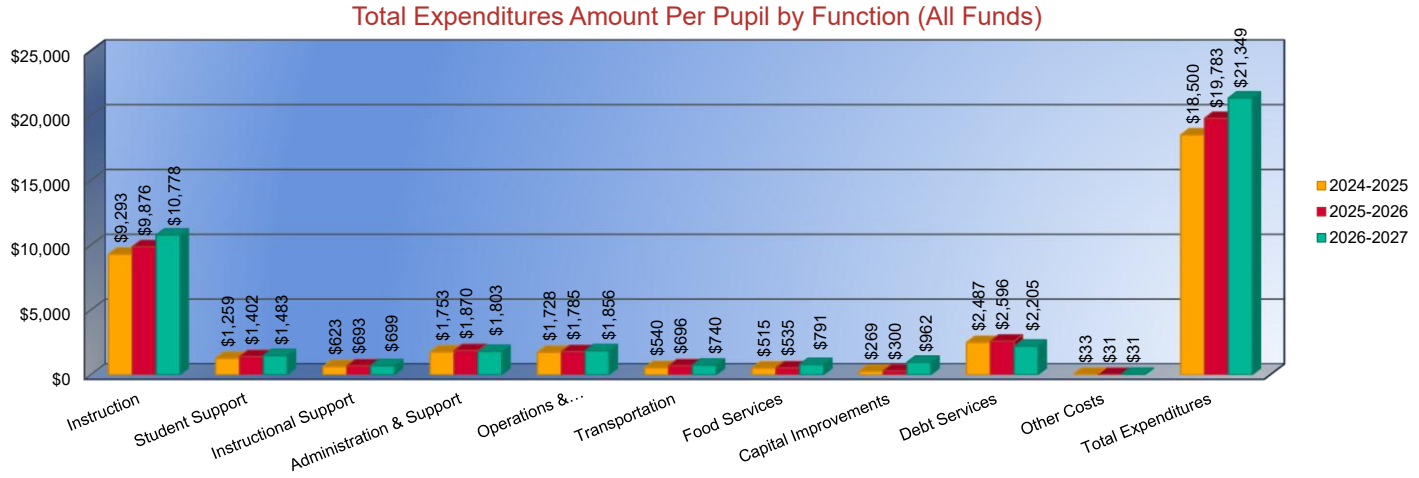
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary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

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Instruction	$9,293	$9,876	$10,778
Student Support	$1,259	$1,402	$1,483
Instructional Support	$623	$693	$699
Administration & Support	$1,753	$1,870	$1,803
Operations & Maintenance	$1,728	$1,785	$1,856
Transportation	$540	$696	$740
Food Services	$515	$535	$791
Capital Improvements	$269	$300	$962
Debt Services	$2,487	$2,596	$2,205
Other Costs	$33	$31	$31
Total Expenditures[1]	**$18,500**	**$19,783**	**$21,349**
Enrollment (FTE)[2]	**21,779.7**	**21,625.9**	**21,625.6**

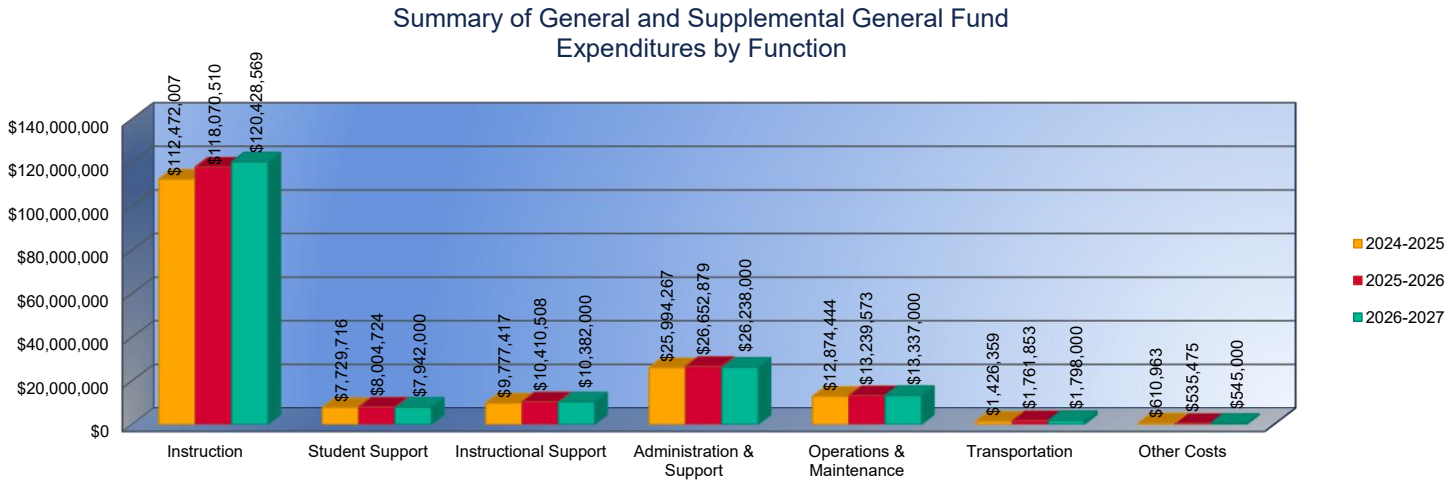
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary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



Summary of General and Supplemental General Fund Expenditures by Function*

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	$112,472,007	66%	$118,070,510	66%	5%	$120,428,569	67%	2%
Student Support	$7,729,716	5%	$8,004,724	4%	4%	$7,942,000	4%	-1%
Instructional Support	$9,777,417	6%	$10,410,508	6%	6%	$10,382,000	6%	0%
Administration & Support	$25,994,267	15%	$26,652,879	15%	3%	$26,238,000	15%	-2%
Operations & Maintenance	$12,874,444	8%	$13,239,573	7%	3%	$13,337,000	7%	1%
Transportation	$1,426,359	1%	$1,761,853	1%	24%	$1,798,000	1%	2%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$610,963	$0	$535,475	$0	-12%	$545,000	0%	2%
Total Expenditures	$170,885,173	100%	$178,675,522	100%	5%	$180,670,569	100%	1%
Amount per Pupil	$7,846		$8,262		5%	$8,354		1%

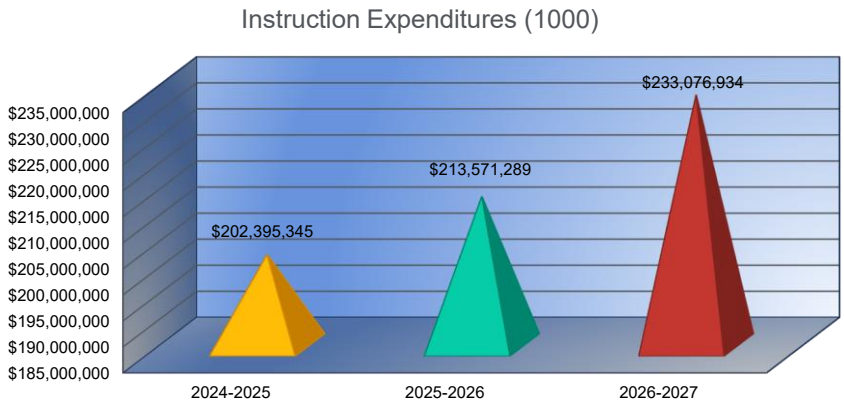
**The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.*



Instruction Expenditures (1000)

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	$73,838,747	$77,930,427	6%	$75,199,299	-4%
Federal Funds	$735,171	$103,432	-86%	$2,838,000	2644%
Supplemental General	$38,633,260	$40,140,083	4%	$45,229,270	13%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At-Risk Education Fund	$4,810,968	$5,394,654	12%	$6,791,000	26%
Bilingual Education	$3,136,120	$3,559,750	14%	$5,447,000	53%
Virtual Education	$599,455	$805,869	34%	$1,388,000	72%
Capital Outlay	$4,607,296	$4,234,513	-8%	$4,550,000	7%
Driver Education	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$151,029	$141,841	-6%	$284,000	100%
Special Education	$47,419,504	$51,812,235	9%	$59,220,000	14%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$4,941,919	$6,501,706	32%	$7,595,000	17%
Gifts & Grants[1]	$1,066,358	$1,292,763	21%	$1,387,000	7%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$17,507,033	$17,654,526	1%	$23,148,365	31%
Contingency Reserve	$0	$21,000	0%		
Text Book & Student Material	$4,530,237	$3,032,365	-33%		
Activity Fund	$418,248	$946,125	126%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	**$202,395,345**	**$213,571,289**	**6%**	**$233,076,934**	**9%**
Enrollment (FTE)[3]	21,779.7	21,625.9	-1%	21,625.6	0%
Amount per Pupil[2]	$9,293	$9,876	6%	$10,778	9%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	**$202,395,345**	**$213,571,289**	**6%**	**$233,076,934**	**9%**

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.



Sources of Revenue and Proposed Budget for 2026-2027

Fund	2026-2027 Amount Budgeted	July 1, 2026 Cash Balance	Estimated Sources of Revenue - 2026-2027					Estimated July 1, 2027 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	$200,590,299	$0	$200,590,299	$0			$0	$0
Supplemental General	$66,830,270	$2,186,645	$0			$0	$64,643,625	
Adult Education	$0	$0	$0	$0	$0	$0	$0	$0
Preschool-Aged At-Risk (3 and 4 yr Old)	$0	$0		$0	$0	$0	$0	$0
Adult Supplemental Education	$0	$0			$0	$0	$0	$0
At-Risk Education Fund	$9,270,000	$0		$0	$2,000,000	$7,270,000	$0	$0
Bilingual Education	$5,510,000	$440,070		$0	$1,000,000	$4,070,000	$0	$70
Virtual Education	$1,558,000	$258,693			$0	$0	$1,300,000	$693
Capital Outlay	$54,192,000	$12,533,711	$0	$0	$5,000	$0	$41,665,044	$11,755
Driver Training	$0	$0	$0	$0	$0	$0	$0	$0
Declining Enrollment	$0	$0				$0		$0
Extraordinary School Program	$0	$0		$0	$0	$0	$0	$0
Food Service	$17,150,000	$2,447,344	$74,000	$2,988,330	$0	$10,000	$11,630,600	$274
Professional Development	$1,662,000	$302,553	$60,000	$0	$1,000,000	$300,000	$0	$0
Parent Education Program	$1,401,000	$1,012	$700,000	$0	$100,000	$100,000	$500,000	$12
Summer School	$308,000	$88,040		$0	$0	$0	$220,000	$40
Special Education	$92,002,000	$8,502,914	$0	$8,500,000	$4,000,000	$68,000,000	$3,000,000	$914
Career and Postsecondary Education	$8,101,000	$126,546	$0	$125,000	$500,000	$7,000,000	$350,000	$546
Special Liability Expense Fund	$2,004,000	$558,672			$0	$0	$1,608,861	$163,533
Special Reserve Fund		$22,571,000						
Gifts and Grants	$4,531,000	$1,231,347	$250,000	$0			$3,050,000	$347
Textbook & Student Materials Revolving		$1,297,491						
School Retirement	$0	$0			$0		$0	$0
Extraordinary Growth Facilities	$6,860,000	$1				$6,860,000	$6,859,999	
KPERS Special Retirement Contribution	$31,248,365	$0	$31,248,365					
Contingency Reserve		$14,889,000						
Activity Funds		$1,613						
Bond and Interest #1	$47,685,926	$53,972,666	$0	$0	$0		$42,657,737	$48,944,477
Bond and Interest #2	$0	$0	$0	$0	$0		$0	$0
No Fund Warrant	$0	$0					$0	$0
Special Assessment	$900,000	$352,331					$676,508	$128,839
Temporary Note	$0	$0			$0		$0	$0
Coop Special Education	$0	$0	$0	$0	$0		$0	$0
Federal Funds	$3,520,000	-$179,250		$3,699,250				$0
Cost of Living	$16,007,000	$0				$16,007,000	$16,007,000	
SUBTOTAL	$571,330,860	$121,582,399	$232,922,664	$15,312,580	$8,605,000	$109,617,000	$194,169,374	$49,251,500
Less Transfers	$109,617,000							
TOTAL Budget Expenditures	$461,713,860							

Sources of Revenue

	2024-2025	2025-2026	2026-2027
State Revenues	209,584,655	220,058,693	232,922,664
Federal Revenues	10,155,039	9,256,747	15,312,580
Local Revenues[1]	218,018,639	232,505,151	202,774,374
Total Revenues	437,758,333	461,820,591	451,009,618
Revenues Per Pupil	20,099	21,355	20,855

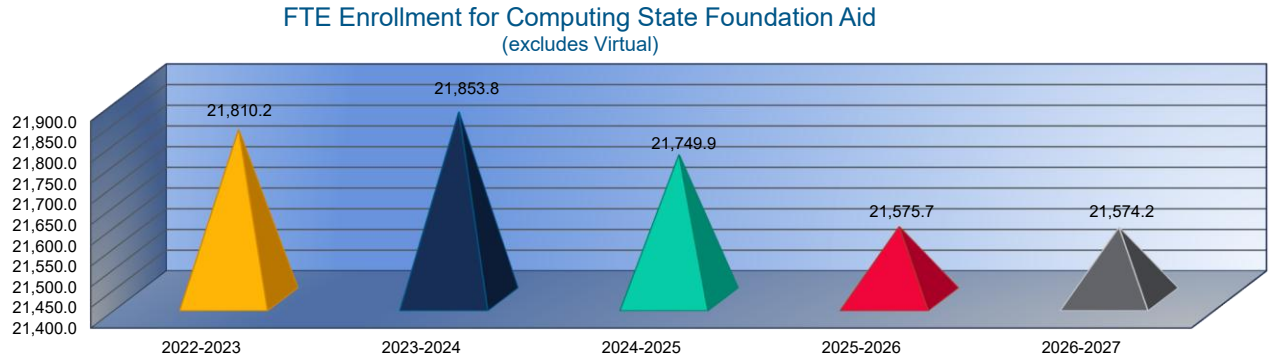
1. Excludes "Transfers" to avoid duplication of revenue.

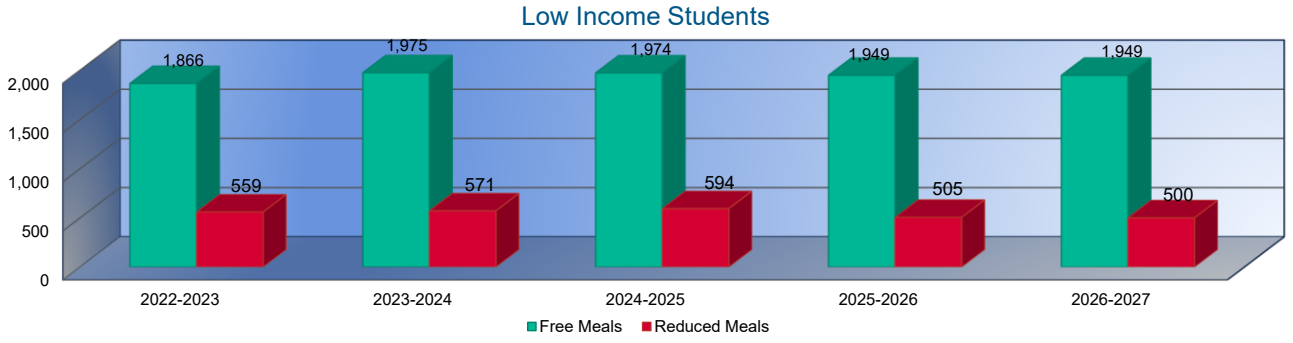
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Actual	% Change	2026-2027 Budget	% Change
FTE Enrollment (excl. Virtual)[1]	21,810.2	21,853.8	0%	21,749.9	0%	21,575.7	-1%	21,574.2	0%
Free Meal Student Headcount	1,866	1,975	6%	1,974	0%	1,949	-1%	1,949	0%
Reduced Meal Student Headcount	559	571	2%	594	4%	505	-15%	500	-1%

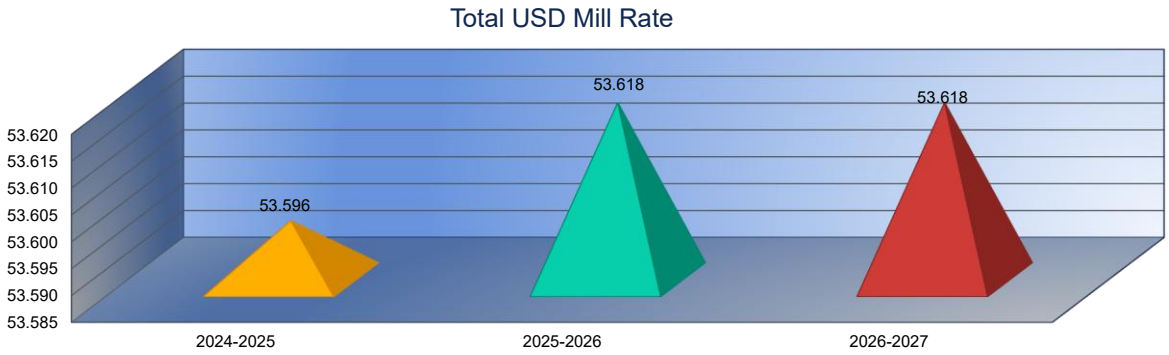
1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.





Mill Rates by Fund

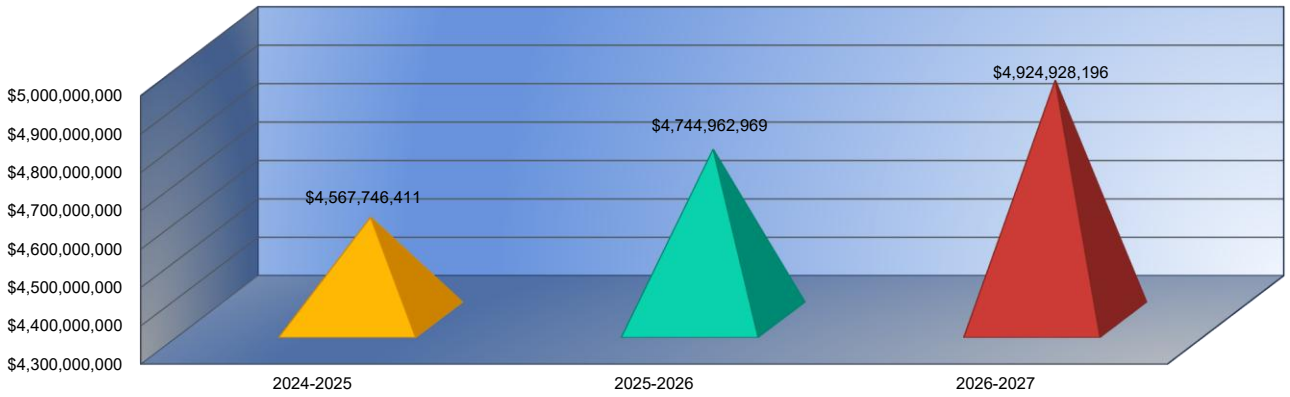
	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
General	20.000	20.000	20.000
Supplemental General	12.372	12.991	12.666
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	2.639	2.659	3.001
Special Liability	0.038	0.322	0.326
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.695	0.528	1.344
Bond and Interest #1	9.707	9.024	8.148
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.145	0.094	0.133
Temporary Note	0.000	0.000	0.000
TOTAL USD	**53.596**	**53.618**	**53.618**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Emp Benefits	0.000	0.000	0.000
Recreation Commission	2.405	2.452	2.261
Rec Comm Employee Bnfts	0.451	0.350	0.441
TOTAL OTHER	**2.856**	**2.802**	**2.702**



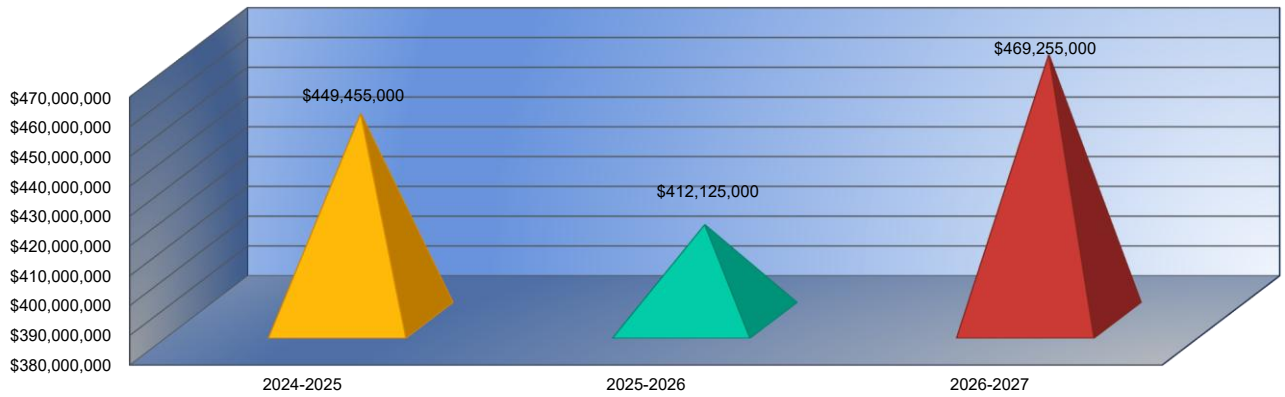
Other Information

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Assessed Valuation	$4,567,746,411	$4,744,962,969	$4,924,928,196
Total USD Debt	$449,455,000	$412,125,000	$469,255,000

Assessed Valuation



Total USD Debt



Salaries

	2024-25 Actual			2025-26 Actual			2026-27 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	103.9	$17,920,364	$172,477	104.8	$19,020,986	$181,498	107.0	$18,700,000	$174,766
Teachers (Full Time)	1,627.0	$131,378,992	$80,749	1,633.2	$138,737,730	$84,948	1,633.0	$140,000,000	$85,732
Other Licensed Personnel	312.8	$25,682,307	$82,105	329.3	$28,248,762	$85,784	332.0	$29,500,000	$88,855
Classified Personnel	995.9	$52,548,393	$52,765	1,001.1	$56,263,632	$56,202	1,010.0	$57,200,000	$56,634
Substitutes/Temporary Help	~~~~~~	$9,397,470	~~~~~~	~~~~~~	$10,412,522	~~~~~~	~~~~~~	$10,500,000	~~~~~~

Administrators:

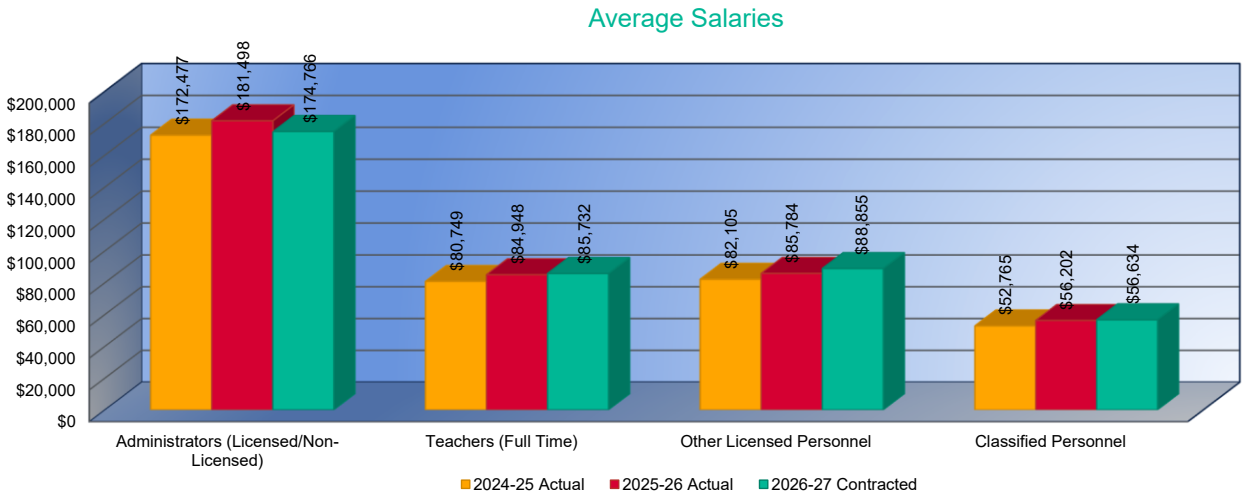
Administrators:	*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors. ** 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.



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

Comparitive 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