Budget at a Glance

262 - Valley Center Pub Sch

2026-2027

KANSAS STATE DEPARTMENT OF EDUCATION

Kansas leads the world in the success of each student.

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Summary of Total Expenditures by Function (All Funds)

2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change

Instruction	$33,143,620	52%	$35,225,836	53%	6%	$39,498,642	47%	12%
Student Support Services	$4,807,870	8%	$4,432,613	7%	-8%	$5,290,021	6%	19%
Instructional Support Services	$1,872,513	3%	$1,770,384	3%	-5%	$2,816,784	3%	59%
Administration & Support	$5,462,627	9%	$5,563,989	8%	2%	$7,055,736	8%	27%
Operations & Maintenance	$4,525,856	7%	$4,719,084	7%	4%	$10,327,799	12%	119%
Transportation	$2,156,306	3%	$2,366,257	4%	10%	$2,768,658	3%	17%
Food Services	$1,774,417	3%	$1,833,281	3%	3%	$2,488,018	3%	36%
Capital Improvements	$1,232,995	2%	$437,773	1%	-64%	$3,035,000	4%	593%
Debt Services	$8,471,472	13%	$9,953,150	15%	17%	$9,998,733	12%	0%
Other Costs	$0	0%	$0	0%	0%	$500,000	1%	0%
Total Expenditures[1]	63,447,676	100%	$66,302,367	100%	4%	$83,779,391	100%	26%
Amount per Pupil	$20,427		$21,256		4%	$24,853		17%
Current Expenditures[2]	$52,378,944	100%	$54,440,951	100%	4%	$63,344,658	100%	16%
Amount per Pupil	$16,864		$17,453		3%	$18,791		8%

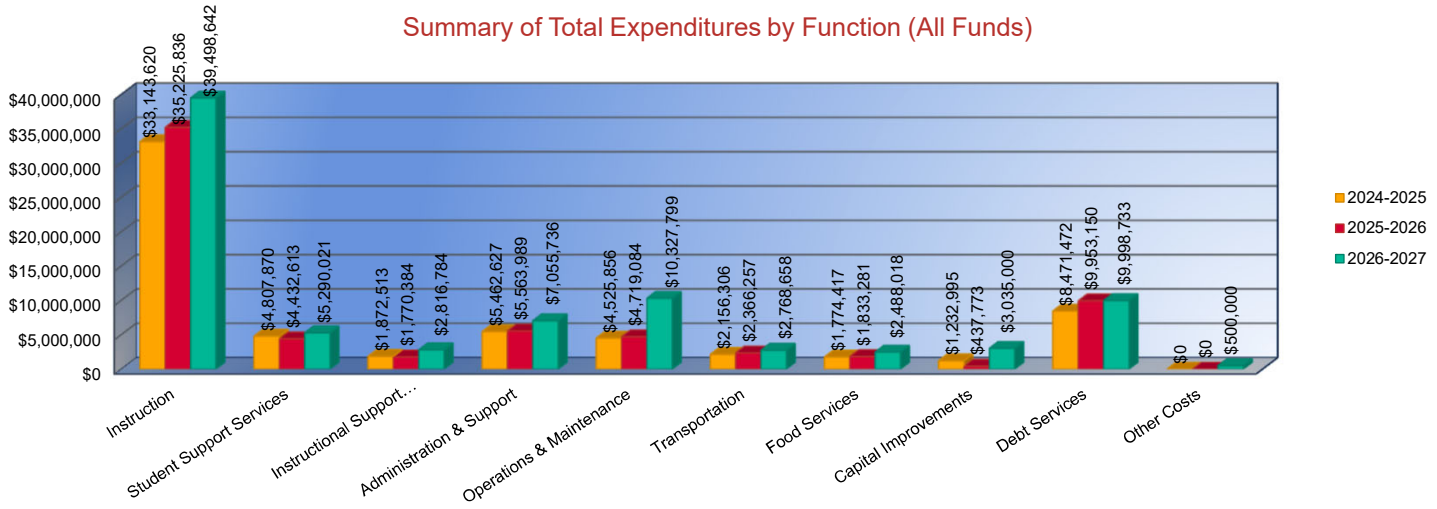
Percent of Expenditures for Instruction[3]

Total Expenditures	$33,014,525	52%	$34,796,549	52%	0%	$38,998,642	47%	-5%
Current Expenditures	$33,014,525	63%	$34,796,549	64%	1%	$38,998,642	62%	-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.

   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)

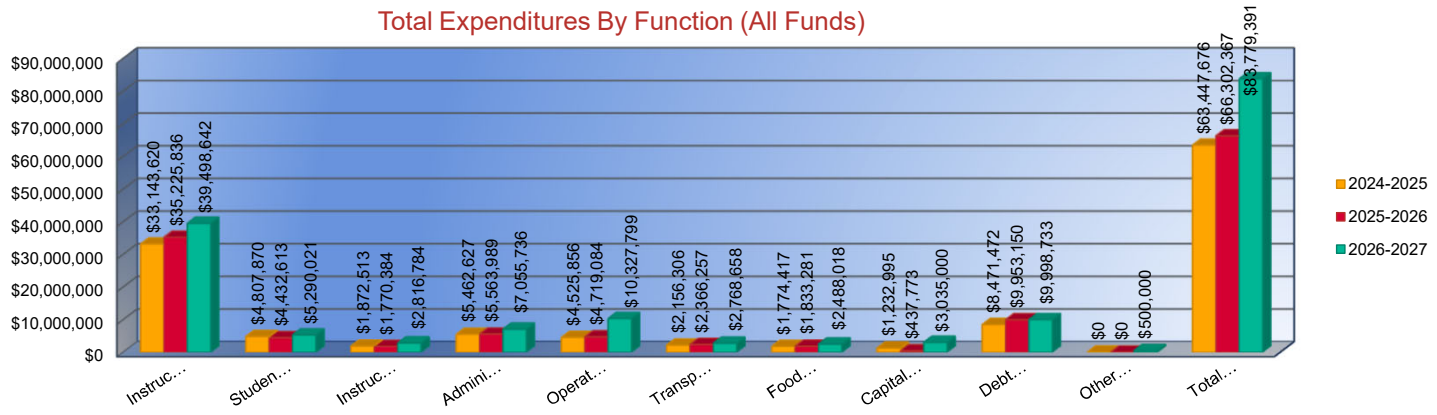


Total Expenditures By Function (All Funds)

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Instruction	$33,143,620	$35,225,836	$39,498,642

Student Support	$4,807,870	$4,432,613	$5,290,021
Instructional Support	$1,872,513	$1,770,384	$2,816,784
Administration & Support	$5,462,627	$5,563,989	$7,055,736
Operations & Maintenance	$4,525,856	$4,719,084	$10,327,799
Transportation	$2,156,306	$2,366,257	$2,768,658
Food Services	$1,774,417	$1,833,281	$2,488,018
Capital Improvements	$1,232,995	$437,773	$3,035,000
Debt Services	$8,471,472	$9,953,150	$9,998,733
Other Costs	$0	$0	$500,000
Total Expenditures`	**$63,447,676**	**$66,302,367**	**$83,779,391**

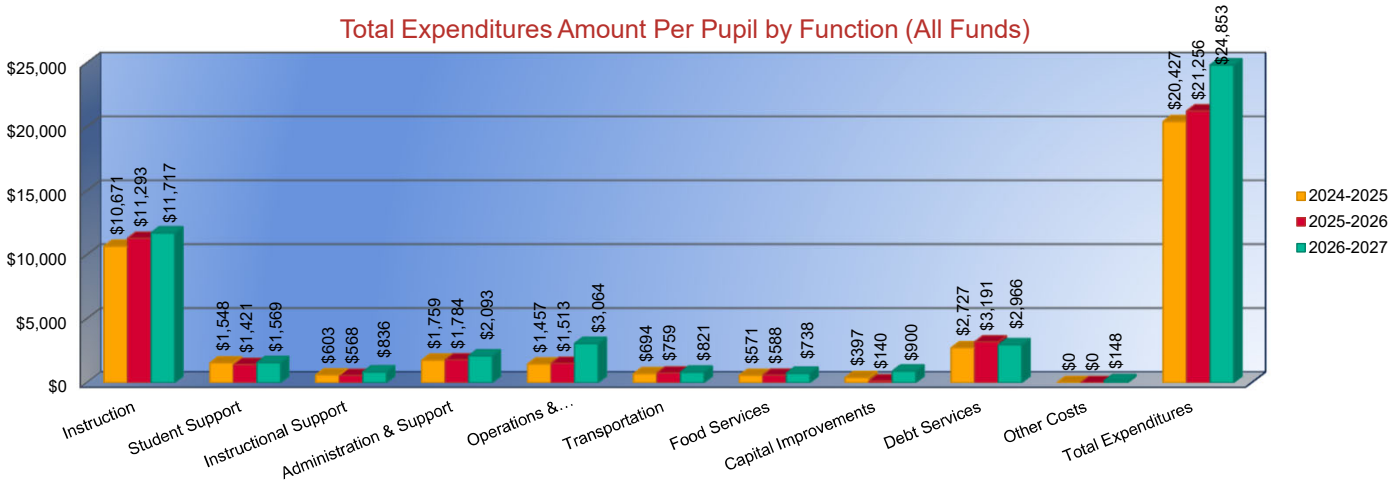
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary 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	$10,671	$11,293	$11,717
Student Support	$1,548	$1,421	$1,569
Instructional Support	$603	$568	$836
Administration & Support	$1,759	$1,784	$2,093
Operations & Maintenance	$1,457	$1,513	$3,064
Transportation	$694	$759	$821
Food Services	$571	$588	$738
Capital Improvements	$397	$140	$900
Debt Services	$2,727	$3,191	$2,966
Other Costs	$0	$0	$148
Total Expenditures`	**$20,427**	**$21,256**	**$24,853**
Enrollment (FTE),	**3,106.0**	**3,119.3**	**3,371.0**

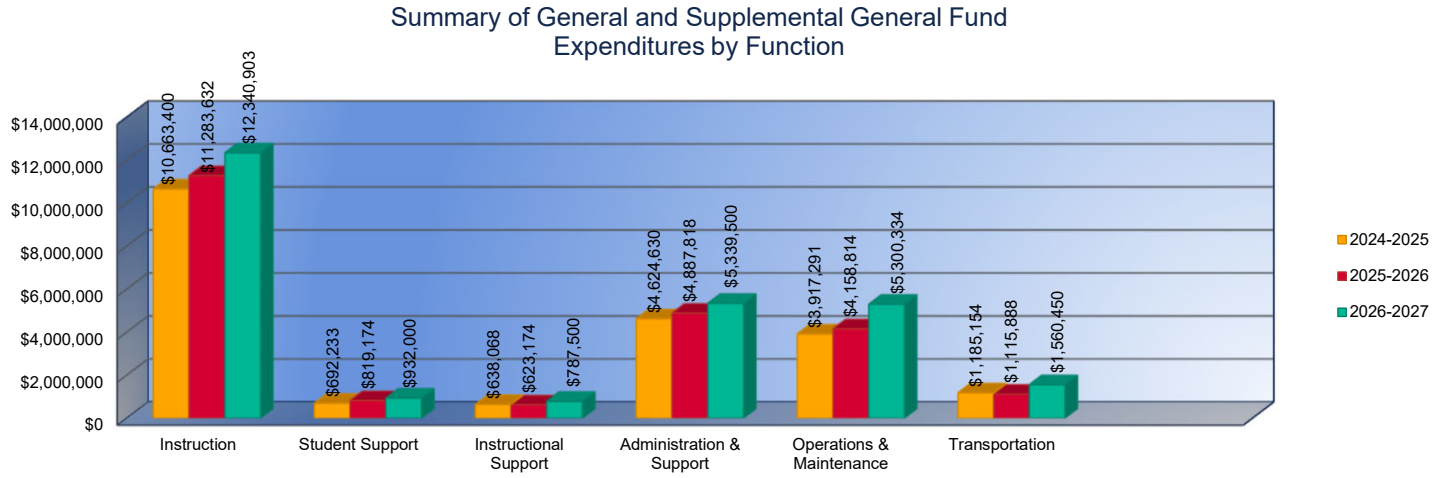
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary 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	$10,663,400	49%	$11,283,632	49%	6%	$12,340,903	47%	9%
Student Support	$692,233	3%	$819,174	4%	18%	$932,000	4%	14%
Instructional Support	$638,068	3%	$623,174	3%	-2%	$787,500	3%	26%
Administration & Support	$4,624,630	21%	$4,887,818	21%	6%	$5,339,500	20%	9%
Operations & Maintenance	$3,917,291	18%	$4,158,814	18%	6%	$5,300,334	20%	27%
Transportation	$1,185,154	5%	$1,115,888	5%	-6%	$1,560,450	6%	40%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$0	$0	$0	$0	0%	$0	0%	0%
Total Expenditures	$21,720,776	100%	$22,888,500	100%	5%	$26,260,687	100%	15%
Amount per Pupil	$6,993		$7,338		5%	$7,790		6%

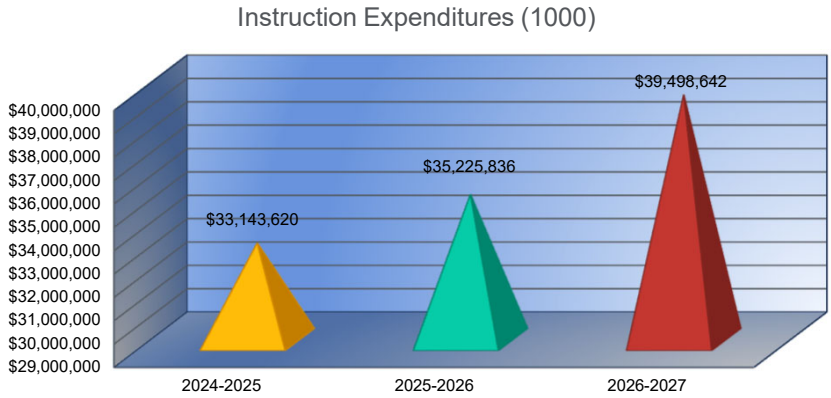
**The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.*



Instruction Expenditures (1000)

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	$10,252,067	$10,901,219	6%	$11,502,653	6%
Federal Funds	$423,025	$486,794	15%	$448,513	-8%
Supplemental General	$411,333	$382,413	-7%	$838,250	119%
Preschool-Aged At-Risk	$384,782	$414,199	8%	$450,000	9%
At-Risk Education Fund	$3,222,273	$3,175,506	-1%	$3,262,000	3%
Bilingual Education	$289,881	$313,959	8%	$416,000	33%
Virtual Education	$123,285	$109,951	-11%	$243,500	121%
Capital Outlay	$129,095	$429,287	233%	$500,000	16%
Driver Education	$37,463	$38,009	1%	$54,100	42%
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	$29,113	$33,520	15%	$44,100	32%
Special Education	$7,279,292	$7,435,709	2%	$9,274,917	25%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$909,622	$864,398	-5%	$1,110,000	28%
Gifts & Grants[1]	$23,349	$18,935	-19%	$300,000	1484%
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	$2,248,530	$2,509,921	12%	$2,778,609	11%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$119,884	$318,821	166%		
Activity Fund	$412,307	$484,126	17%		
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	**$26,295,301**	**$27,916,767**	**6%**	**$31,222,642**	**12%**
Enrollment (FTE)[3]	3,106.0	3,119.3	0%	3,371.0	8%
Amount per Pupil[2]	$8,466	$8,950	6%	$9,262	3%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$6,848,319	$7,309,069	7%	$8,276,000	13%
TOTAL	**$33,143,620**	**$35,225,836**	**6%**	**$39,498,642**	**12%**

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	$30,362,738	$0	$30,362,738	$0			$0	$0
Supplemental General	$9,981,355	$431,910	$5,342,021			$0	$4,207,424	
Adult Education	$0	$0	$0	$0	$0	$0	$0	$0
Preschool-Aged At-Risk (3 and 4 yr Old)	$470,500	$100,001		$0	$0	$370,500	$0	$1
Adult Supplemental Education	$0	$0			$0	$0	$0	$0
At-Risk Education Fund	$4,404,500	$107,658		$0	$0	$4,297,016	$0	$174
Bilingual Education	$416,000	$100,000		$0	$0	$316,073	$0	$73
Virtual Education	$327,000	$35,001			$0	$292,000	$0	$1
Capital Outlay	$10,436,000	$8,565,804	$710,124	$0	$0	$0	$1,467,600	$307,528
Driver Training	$54,600	$40,198	$14,175	$0	$0	$0	$15,000	$14,773
Declining Enrollment	$0	$0				$0		$0
Extraordinary School Program	$0	$0		$0	$0	$0	$0	$0
Food Service	$2,669,300	$487,239	$10,880	$946,500	$0	$0	$1,341,237	$116,556
Professional Development	$121,400	$149,575	$17,250	$0	$0	$0	$0	$0
Parent Education Program	$202,750	$6	$73,090	$0	$0	$130,000	$0	$346
Summer School	$51,100	$23,062		$0	$0	$0	$30,000	$1,962
Special Education	$9,988,417	$1,965,217	$0	$250,000	$0	$7,773,817	$0	$617
Career and Postsecondary Education	$1,220,150	$273,633	$19,164	$23,468	$0	$904,000	$0	$115
Special Liability Expense Fund	$0	$0			$0	$0	$0	$0
Special Reserve Fund		$917,923						
Gifts and Grants	$499,100	-$11,993	$229,680	$0			$300,000	$18,587
Textbook & Student Materials Revolving		$293,925						
School Retirement	$0	$0			$0		$0	$0
Extraordinary Growth Facilities	$0	$0				$0	$0	
KPERS Special Retirement Contribution	$4,392,484	$0	$4,392,484					
Contingency Reserve		$1,890,962						
Activity Funds		$137,576						
Bond and Interest #1	$9,998,733	$9,014,709	$2,867,582	$0	$0		$5,793,801	$7,677,359
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	$11,748,500	$2	$0	$829,920	$0		$10,919,000	$422
Federal Funds	$518,170	-$3,659		$521,829				$0
Cost of Living	$0	$0				$0	$0	
SUBTOTAL	$97,862,797	$24,518,749	$44,039,188	$2,571,717	$0	$14,083,406	$24,074,062	$8,138,514
Less Transfers	$14,083,406							
TOTAL Budget Expenditures	$83,779,391							

Sources of Revenue

	2024-2025	2025-2026	2026-2027
State Revenues	39,842,649	39,854,338	44,039,188
Federal Revenues	2,839,471	2,575,034	2,571,717
Local Revenues[1]	21,332,841	24,455,429	24,074,062
Total Revenues	64,014,961	66,884,801	70,684,967
Revenues Per Pupil	20,610	21,442	20,969

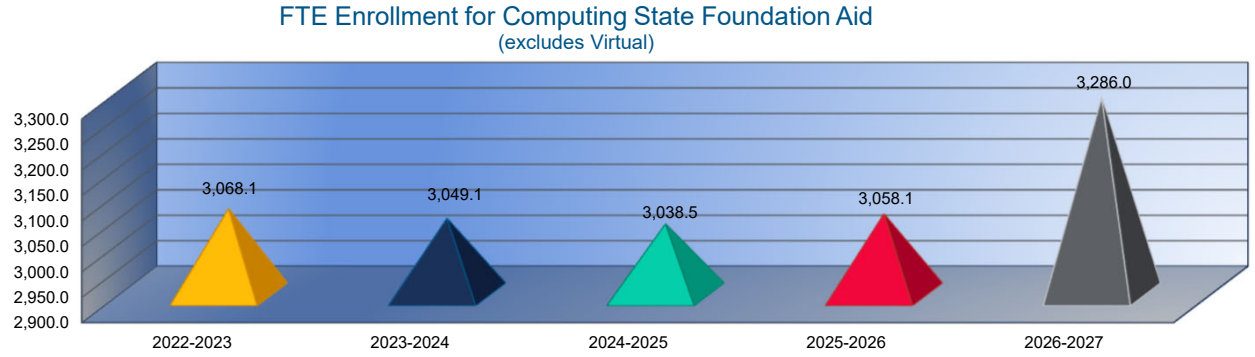
1. Excludes "Transfers" to avoid duplication of revenue.

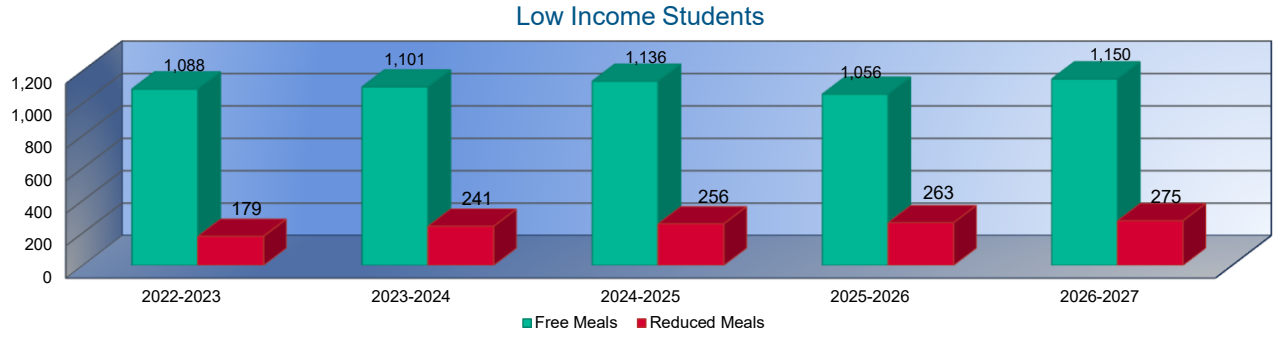
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

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]	3,068.1	3,049.1	-1%	3,038.5	0%	3,058.1	1%	3,286.0	7%
Free Meal Student Headcount	1,088	1,101	1%	1,136	3%	1,056	-7%	1,150	9%
Reduced Meal Student Headcount	179	241	35%	256	6%	263	3%	275	5%

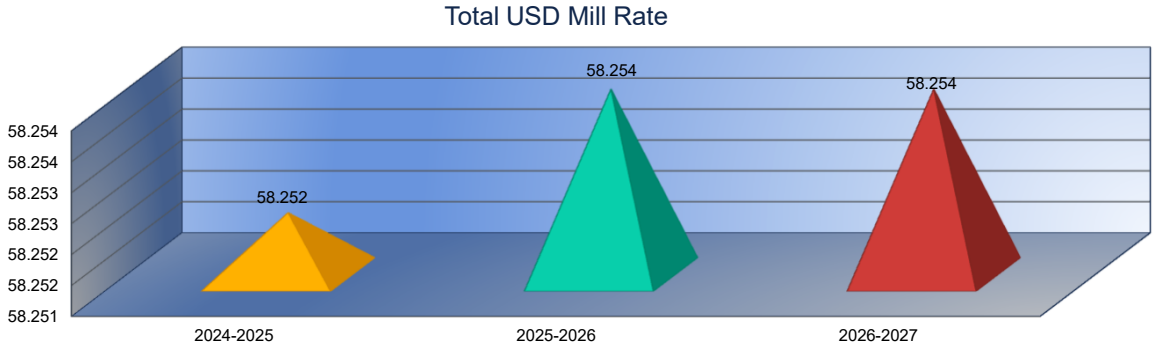
1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.





Mill Rates by Fund

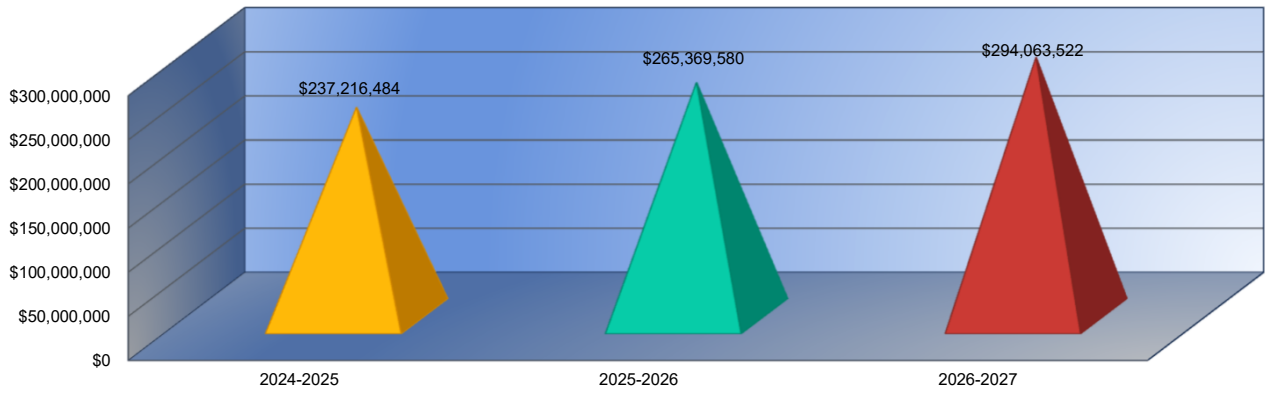
	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
General	20.000	20.000	20.000
Supplemental General	13.499	14.523	14.434
Adult Education	0.000	0.000	0.000
Capital Outlay	5.605	4.582	4.671
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	19.148	19.149	19.149
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**58.252**	**58.254**	**58.254**
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	5.999	6.000	6.000
Rec Comm Employee Bnfts	1.000	1.000	1.000
TOTAL OTHER	**6.999**	**7.000**	**7.000**



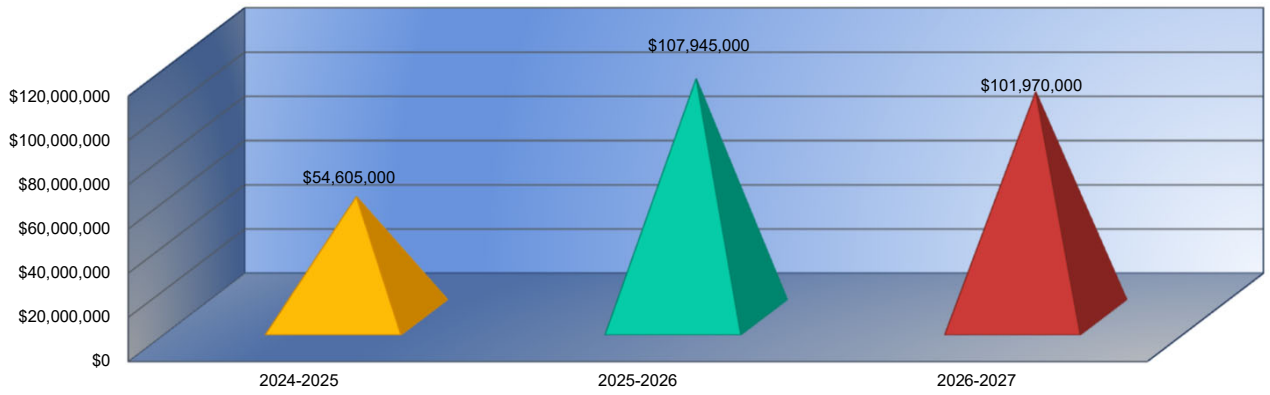
Other Information

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Assessed Valuation	$237,216,484	$265,369,580	$294,063,522
Total USD Debt	$54,605,000	$107,945,000	$101,970,000

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)	26.3	$3,054,482	$116,140	26.8	$3,186,902	$118,914	27.7	$3,338,862	$120,537
Teachers (Full Time)	234.0	$16,235,368	$69,382	233.0	$16,995,940	$72,944	241.0	$17,813,048	$73,913
Other Licensed Personnel	56.3	$4,080,048	$72,470	53.3	$4,007,251	$75,183	58.3	$4,555,254	$78,135
Classified Personnel	198.8	$8,905,682	$44,797	199.7	$9,392,777	$47,034	216.4	$11,390,534	$52,636
Substitutes/Temporary Help	~~~~~~	$340,286	~~~~~~	~~~~~~	$406,436	~~~~~~	~~~~~~	$413,500	~~~~~~

Administrators:

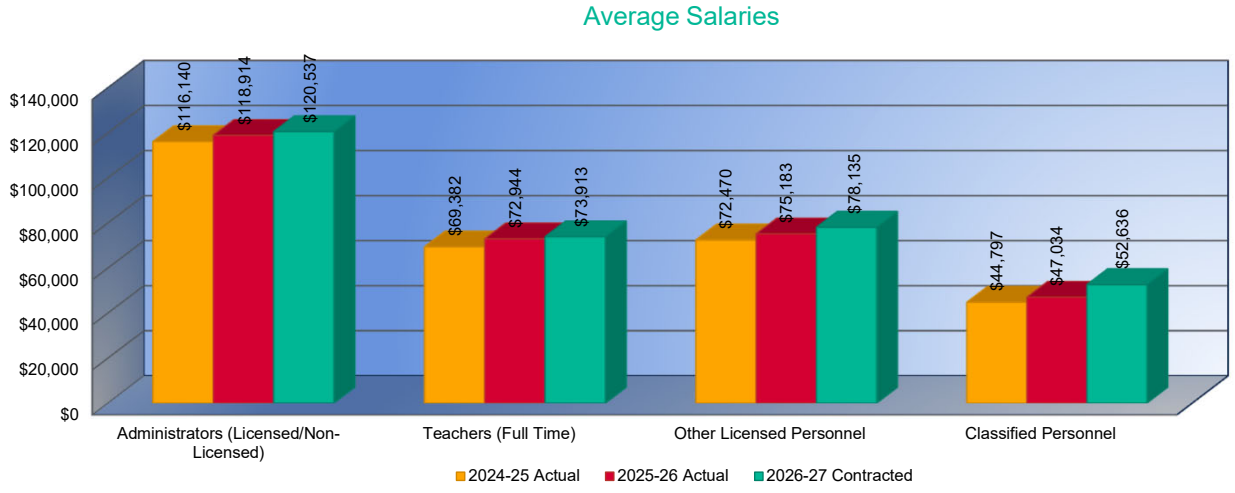
Administrators:	*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.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