

KANSAS CITY
PUBLIC SCHOOLS



Board of Directors 2025-26 Proposed Budget



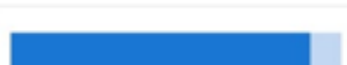

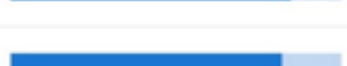

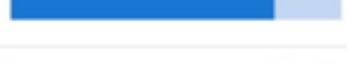




Jennifer A. Collier, Ed. D.
Superintendent of Schools

Erin Thompson
Chief Finance Officer

*In the spirit of mutual responsibility and accountability, we will continue
Moving Forward Together!*

Balancing Act Survey Result

Vote Totals (Weighted)

	<u>Weighted</u>	<u>Votes</u>	<u>Project</u>	<u>Amount</u>
	467.75	386	Salary Increases	\$ 10,000,000
	329.81	383	Teacher Supplies	500,000
	308.35	364	Reading & Academic Interventionist	2,340,135
	254.91	340	"Beyond the Four Walls" Field Trips	450,000
	248.31	329	Instructional Coach	3,117,152
	238.47	320	Recovery Room Specialist	765,000
	231.67	320	High Dosage Tutoring	1,600,000
	219.21	305	FACE (Family & Community Engagement)	2,157,165
	207.00	296	Paseo Dual Language	500,000
	204.31	271	FLA Mandarin Program	730,000
	127.89	171	Other (Building Substitute; Science Lab Upgrade; Later School Start Times)	-
Total Estimated Cost				<u>\$ 22,159,452</u>

of Pageviews 1558

of Completed Surveys 402

In Balancing Act, a user's choices are weighted based on their rank. The first choice is worth 0.5 plus 1 divided by its rank. For example, if the rank is 1, it counts as 1.5. The second choice is worth 0.5 plus 1 divided by 2, which equals 1. As the rank increases, the weight decreases, making earlier choices more impactful.

SOURCES OF FUNDS

District Fund Summary

2025-26	Proposed Expenditure Budget	% of Total
Operating Funds - KCPS primary Operating Funds (Incidental, Teachers & Capital Projects) are used for the routine operations funded by property taxes, proposition C sales tax, state aid and other general revenues. - School based funding, instructional & department support, facilities maintenance, debt service payments are accounted in Operating funds.	289,660,957	85%
Grants - Revenues received from grants are <u>restricted</u> to expenditures for specific purposes. Grants are accounted for using specific program codes provided by DESE. - The district received grants from state, federal, and local entities.	32,754,001	10%
Child Nutrition Fund - Accounts for the administration and operations of the food service program.	18,137,891	5%
Total Proposed Budget	340,552,849	100%

REVENUES

What Impacted our Revenue Planning for 2025-26

■ LOCAL REVENUE – 80%

- Property taxes
 - 2025 Assessed Valuation (AV) is estimated at \$4.8 billion after adjusting 2023 AV and 2025 AV with a 15% maximum increase per State Tax Commission court order. Projected collection rate is 89%. Total Operating Tax Levy at \$4.9599 will fund ALL operating expenses; levy may be placed within Incidental, Teachers and Capital Projects Funds.
 - Allocate 15 cents levy to Capital Projects Fund - \$6.8 million
 - Funding for Certificate of Participation (COP) - \$100 million.
- Proposition C (1% Sales Tax) revenue projected to increase
 - Prop C revenue is estimated to increase due to enrollment increase in FY25 by 310 from 13,694 in FY24 to 14,004 in FY25.
 - Revenue will only be achieved if actual sales tax revenue is available to fund at the level appropriated by DESE.

■ STATE REVENUE – 4%

- Basic Formula in 2025-26
 - DESE will redirect KCPS basic formula revenue to pay Charter Schools share in local tax revenue up to the KCPS basic formula entitlement of approximately \$68 million in FY26. Per HB 1552, the difference between KCPS actual tax revenue collected and basic formula entitlement will be funded by DESE.
- KCPS student transportation cost is \$18.3 million with estimated entitlement of \$7.2 million, a variance of \$11.1 million. DESE is funding student transportation at 75% of eligible transportation cost.

■ FEDERAL – 13%

- Grants budget decrease for one-time grants, carry-over funds, and until final amount is awarded by federal agency.
- ESSER III and VOCA grants end in 2024-25.

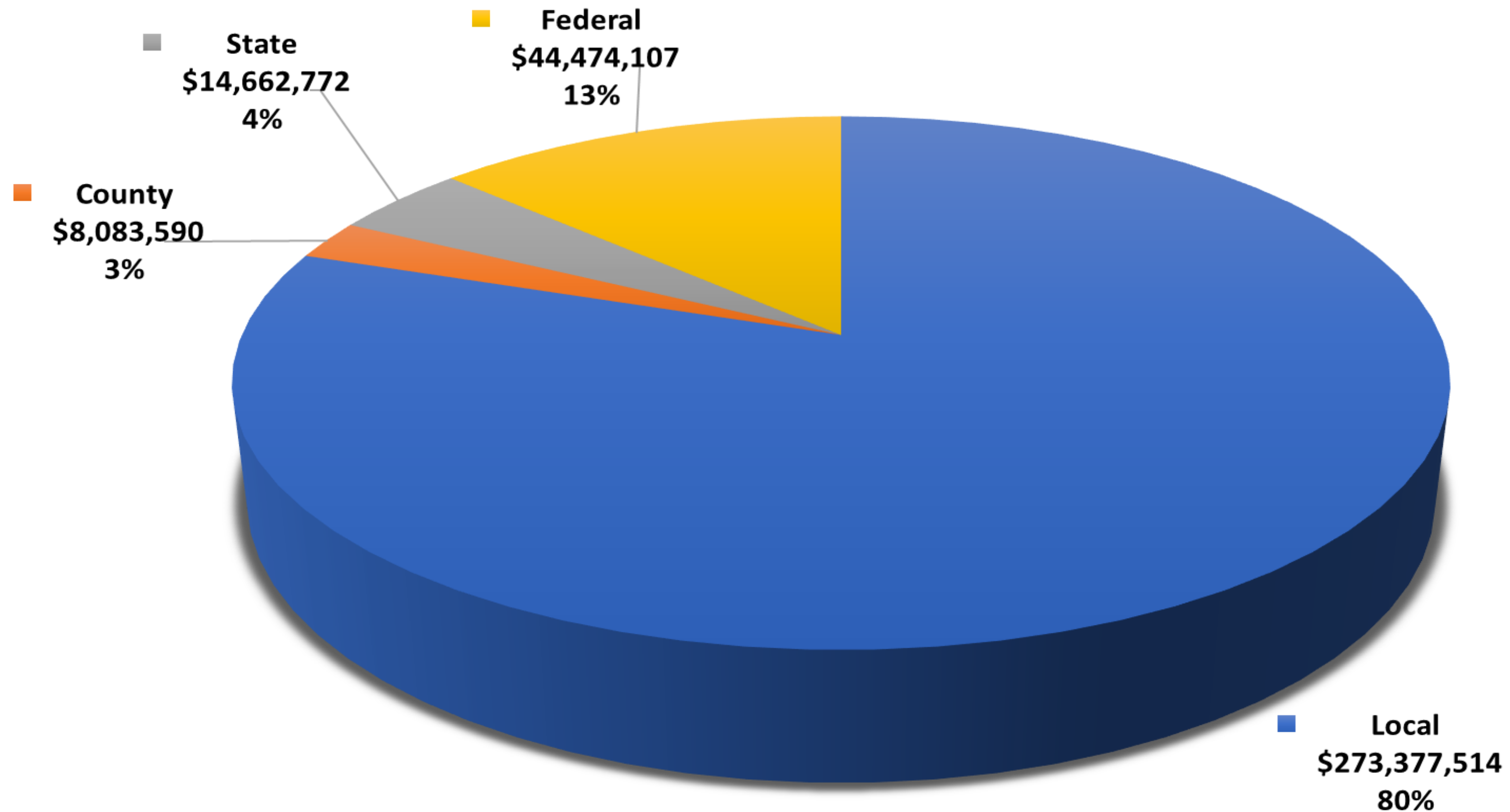
■ ENROLLMENT

- Enrollment drives the budget. Projected K-12 enrollment for FY26 is 14,730 compared to 14,004 in FY25, an increase of 726.

Comprehensive Revenue Summary

REVENUE SOURCE	FISCAL YEAR 2024-25 AMEND I BUDGET				FISCAL YEAR 2025-26 PROPOSED BUDGET				VARIANCE
	OPERATING	GRANTS	CNS	TOTAL	OPERATING	GRANTS	CNS	TOTAL	
LOCAL REVENUE	266,057,460	5,714,714	439,795	272,211,969	270,014,721	2,885,427	477,366	273,377,514	1,165,545
COUNTY REVENUE	7,966,242	-	-	7,966,242	8,083,590	-	-	8,083,590	117,348
STATE REVENUE	8,430,963	6,609,395	-	15,040,358	8,063,856	6,598,916	-	14,662,772	(377,586)
FEDERAL REVENUE	4,049,129	40,633,909	17,698,096	62,381,134	3,714,916	23,098,666	17,660,525	44,474,107	(17,907,027)
TOTAL	286,503,794	52,958,018	18,137,891	357,599,703	289,877,083	32,583,009	18,137,891	340,597,983	(17,001,720)

2025-26 Proposed Comprehensive Revenue



EXPENDITURES

Instructional Staffing Model

Instructional Staff per MSIP 6
Principal
Vice Principal (400 + students)
Teacher
Counselor
Library Media Specialist
Art/Music/P.E./iSpark (Elementary Teachers)
Additional Staff per District Priorities
Secretary
School Business Analyst
Instructional Coach
Reading or Academic Interventionist
Recovery Room Specialist (Grades 6-12)
FACE Liaison

The SY26 Instructional Staffing Model provides district required instructional staffing to all schools and extended support to schools classified as Comprehensive or Targeted by the Department of Elementary and Secondary Education and/or schools with specialized programs and needs.

Aligned to the guidelines set forth in the Comprehensive Guide to the Missouri School Improvement Program (MSIP 6), this model supports an equitable allocation of staff and resources district-wide according to student enrollment, differentiated school needs and annual school performance.

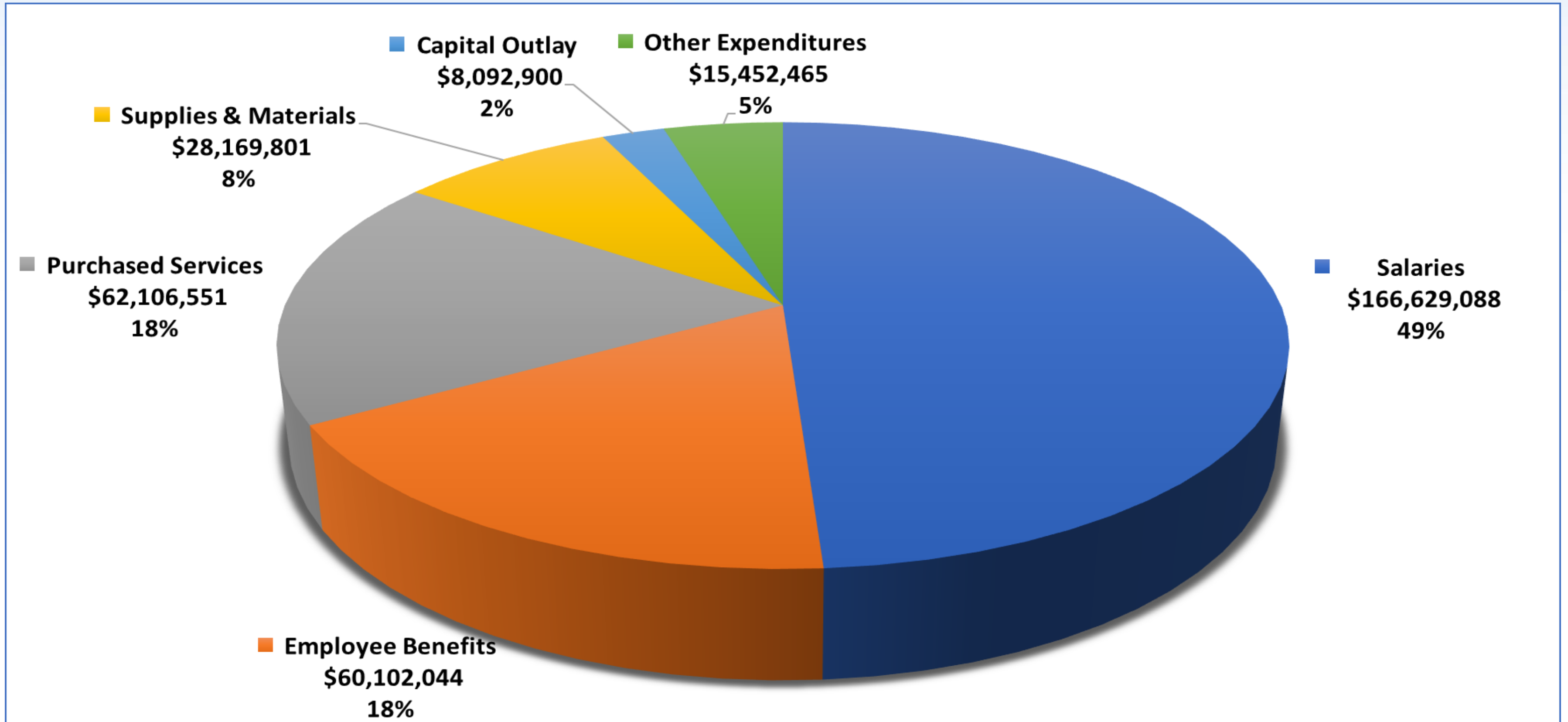
Comprehensive Schools: Schools among the lowest five percent of schools receiving Title I funds or is a high school with an average four year adjusted cohort graduation rate less than 67 percent over a period of three years. (Banneker, King, NEMS, CHS, and EHS).

Targeted Schools: Schools with low performing subgroups, including students who are economically disadvantaged, students from major racial and ethnic groups, students with disabilities, and English learners. Those schools with subgroups performing at or below the Identification threshold for Comprehensive schools have been identified for Targeted Support and Improvement. (AC Prep, Faxon, Garcia, Garfield, Melcher, Rogers, and Wheatley).

Comprehensive Expenditure Summary

	FISCAL YEAR 2024-25 AMEND I BUDGET					FISCAL YEAR 2025-26 PROPOSED BUDGET					VARIANCE	
	<u>FTE</u>	<u>OPERATING</u>	<u>GRANTS</u>	<u>CNS</u>	<u>TOTAL</u>	<u>FTE</u>	<u>OPERATING</u>	<u>GRANTS</u>	<u>CNS</u>	<u>TOTAL</u>	<u>FTE</u>	<u>TOTAL</u>
Salaries	2,580.62	135,770,209	23,898,579	5,844,699	165,513,487	2,539.62	141,419,350	18,643,491	6,566,247	166,629,088	(41.00)	1,115,601
Employee Benefits		45,618,499	8,287,809	2,768,336	56,674,644		50,230,347	6,851,703	3,019,994	60,102,044		3,427,400
Purchased Services		54,416,885	12,345,657	846,541	67,609,083		54,830,000	6,430,010	846,541	62,106,551		(5,502,532)
Supplies & Material		20,439,812	2,933,245	8,600,315	31,973,372		19,721,595	821,097	7,627,109	28,169,801		(3,803,571)
Capital Outlay		48,973,286	5,638,825	78,000	54,690,111		8,007,200	7,700	78,000	8,092,900		(46,597,211)
Debt Service		15,467,774	-	-	15,467,774		15,452,465	-		15,452,465		(15,309)
TOTAL	2,580.62	320,686,465	53,104,115	18,137,891	391,928,471	2,539.62	289,660,957	32,754,001	18,137,891	340,552,849	(41.00)	(51,375,622)

2025-26 Comprehensive Expenditures



FY 2025-26 PROPOSED COMPREHENSIVE BUDGET

2025-26 Summary of Proposed Comprehensive Budget

Fiscal Year 2025-26	General Fund	Capital Projects Fund	Total Operating Funds	Grants	Child Nutrition Services	Total Comprehensive Budget
Tax Levy Allocation	\$4.8099	\$0.1500	\$4.9599			
FY26 Beginning Fund Balance (FY25 Est. Ending Balance)	122,844,594	40,498,186	\$ 163,342,780	\$ -	\$ 4,821,411	\$ 168,164,191
Add: Projected Revenue	266,384,001	23,493,082	289,877,083	32,583,009	18,137,891	340,597,983
Less: Projected Expenditures	(266,201,292)	(23,459,665)	(289,660,957)	(32,754,001)	(18,137,891)	(340,552,849)
Less: Operating Grant Subsidy	(170,992)	-	(170,992)	170,992	-	-
(Less)/Add: State Adequacy Target (SAT) Transfer	(7,531,904)	7,531,904	-	-	-	-
Projected Ending Fund Balance	<u>\$ 115,324,407</u>	<u>\$ 48,063,507</u>	<u>\$ 163,387,914</u>	<u>\$ -</u>	<u>\$ 4,821,411</u>	<u>\$ 168,209,325</u>
		*				
Projected Unrestricted Ending Fund Balance	43%					

* Will be used for capital improvement projects not covered by COP and GO Bonds.