Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 500 will meet on the 9th day of September 2025 at 5:05 PM at 2010 N 59th ST, Kansas City, KS 66104 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, building needs assessment and Board state assessments review is available at District Office on the district website and will be available at this hearing.

The Amount of 2025 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2025-2026 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

		2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	183,175,149	20.000	200,450,964	20.000	222,004,767	21,644,912	20.000
Supplemental General (LOB)	08	60,006,463	12.626	64,245,874	13.016	73,502,616	19,450,140	13.982
SPECIAL REVENUE								
Federal Funds	07	70,939,495		22,756,210		24,973,385		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	2,260,733		2,407,577		3,155,630		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	59,252,943		63,214,575		69,762,369		
Bilingual Education	14	7,210,423		7,478,988		7,857,961		
Virtual Education	15	779,829		1,523,284		1,929,895		
Capital Outlay	16	18,114,008	7.994	21,575,295	8.000	29,218,344	9,842,129	7.000
Driver Training	18	0		0		0		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	19,628,152		19,543,727		22,382,202		
Professional Development	26	544,410		371,061		600,000		
Parent Education Program	28	1,392,955		1,519,271		1,736,022		
Summer School	29	0		0		0		
Special Education	30	25,140,273		26,211,957		35,253,109		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	3,782,667		4,563,159		5,366,169		
Gifts and Grants	35	17,156,824		15,668,587		17,675,819		
Special Liability Expense Fund	42	4,920,209	0.000	0	0.000	0	0	0.000
School Retirement	44	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	2,273,083		1,536,053				
KPERS Special Retirement Contribution	51	29,547,419		26,544,714		29,929,165		
Contingency Reserve	53	2,601,920		4,017,200				
Textbook & Student Material Revolving	55	22,473		34,188				
Activity Fund	56	213,944		201,670				
DEBT SERVICE								
Bond and Interest #1	62	15,237,555	9.016	15,227,231	9.294	24,464,113	16,406,128	11.794
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES1								
Special Education	78	24,479,007		24,203,739		25,410,000		
TOTAL USD EXPENDITURES	100	548,679,934	49.636	523,295,324	50.310	595,221,566	67,343,309	52.776
Less: Transfers	105	102,615,616		111,275,940		125,351,624		
NET USD EXPENDITURES	110	446,064,318		412,019,384		469,869,942		
TOTAL USD TAXES LEVIED	115	53,809,883		59,087,864		67,343,309		

1. Sponsoring District Only

**Tax Rates are expressed in Mills*

		2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	8,601,123	9.827	9,833,097	10.131	58,000,000	12,007,340	8.631
Public Library Board Employee Benefits	83	1,258,944	1.337	1,380,073	1.378	2,020,223	572,579	0.412
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	9,860,067	11.164	11,213,170	11.509	60,020,223	12,579,919	9.043
TOTAL TAXES LEVIED	125	$66,581,514		$73,801,870		$79,923,228		
Assessed Valuation - General Fund	128	$994,886,978		$1,001,039,478		$1,082,245,598		
Assessed Valuation - All Other Funds	130	$1,169,910,255		$1,307,668,973		$1,391,111,178		
Assessed Valuation - Capital Outlay	129	$1,126,266,909		$1,267,546,648		$1,406,018,448		
Outstanding Indebtedness, July 1		2023		2024		2025		
General Obligation Bonds	135	265,280,000		257,860,000		430,175,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	20,590,000		20,590,000		20,590,000		
TOTAL USD DEBT	155	285,870,000		278,450,000		450,765,000		

**Tax Rates are expressed in Mills*

Board President

Clerk of the Board

Exceeding Revenue Neutral for the 2025-2026 School Year

The governing body of Unified School District 500 will meet on the 9th day of September 2025 at 5:00 PM at 2010 N 59th ST, Kansas City, KS 66104 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at District Office and will be available at this hearing.

Revenue Neutral

	2024-2025				2025-2026	
	Actual Taxes	Actual	Revenue	Revenue	Proposed	Proposed
General	$20,020,790	20.000	$20,020,790	18.495	$21,644,912	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	$16,639,131	13.016	$17,017,463	12.233	$19,450,140	13.982
Adult Education	$0	0.000			$0	0.000
Capital Outlay	$10,546,681	8.000	$10,546,544	7.501	$9,842,129	7.000
Cost of Living	$0	0.000			$0	0.000
Special Liability Expense Fund	$0	0.000			$0	0.000
Extraordinary Growth Facilities	$0	0.000			$0	0.000
Bond and Interest #1	$11,881,262	9.294	$12,151,356	8.735	$16,406,128	11.794
Bond and Interest #2	$0	0.000			$0	0.000
No-Fund Warrant	$0	0.000			$0	0.000
Special Assessment	$0	0.000			$0	0.000
Temporary Note	$0	0.000			$0	0.000
Historical Museum	$0	0.000			$0	0.000
Public Library Board	$12,951,486	10.131	$13,246,161	9.522	$12,007,340	8.631
Public Library Board Employee Benefits	$1,762,520	1.378	$1,822,200	1.296	$572,579	0.412
Revenue Neutral Calculation						
Total Taxes Levied Including General Fund	$73,801,870	61.819	$74,804,514	57.782	$79,923,228	61.819
Total Taxes Levied Excluding General Fund	$53,781,080	41.819	$54,783,724	39.287	$58,278,316	41.819

Board President

Clerk of the Board

KANSAS STATE DEPARTMENT OF EDUCATION

REVENUE NEUTRAL RATE

RESOLUTION NO._____

A resolution expressing the property taxation policy of USD 500 Kansas City, KS Public Schools with respect to exceeding the Revenue Neutral Tax Rate for financing the annual budget for 2025-2026.

Whereas, K.S.A 79-2988, provides that a levy of property taxes to finance the 2025-2026 budget of USD 500 exceeds the Revenue Neutral Tax Rate to finance the 2025-2026 budget of USD 500, be authorized by a resolution; and

Whereas, the Board of Education of USD 500 held a hearing on September 9th, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

Whereas, the Board of Education of USD 500, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of USD 500 that the 2025-2026 budget with a levy of property taxes exceeding the Revenue Neutral Tax Rates calculated for 2025-2026, as adjusted pursuant to K.S.A 79-2988 is hereby adopted.

Adopted this 9 day of September, 2025 by USD USD 500 Kansas City, KS Public Schools in Wyandotte County, Kansas.

Board Clerk Signature

Board President Signature

Board Member Name	Vote	
	Yes	No
1.Yolanda Clark	X	
2.Randy Lopez	X	
3.Robert Milan, Jr	X	
4.Wanda Brownlee-Paige		X

Board Member Name	Vote	
	Yes	No
5.Rachel Russell	X	
6.Valdenia Winn		X
7.		