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2026-2027 BUDGET

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2026-2027 Budget

North Kansas City School District No. 74
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Dr. Rochel Daniels, Superintendent

BUDGET MESSAGE - EXECUTIVE SUMMARY

The fiscal year 2026–2027 (FY27) budget recommendation for the North Kansas City School District (District) supports the mission of the District: *In North Kansas City Schools, we serve as relentless champions for all students and each other.*

That mission remains the foundation of budget development and resulting recommendations. While the District faces increasing financial pressures resulting from uncertainty in state funding, rising operating costs, and growing demands on public education, our commitment to students remains unchanged. The budget recommendation reflects the belief that every financial decision should ultimately support student success, strengthen educational opportunities, and ensure resources are aligned with the needs of students and staff.

District leaders approached the budget development process with a continued focus on maintaining high-quality educational programming, supporting safe and effective learning environments, investing in employees, and preserving the resources necessary to meet the diverse needs of students. While financial sustainability requires thoughtful prioritization and difficult decisions, the District remains committed to delivering an exceptional experience and preparing students for success both during their time in North Kansas City Schools and beyond.

Development of the 2026-2027 Budget Recommendation occurred during a period of continued uncertainty regarding state funding and increasing operating costs. In April 2026, District administrators received updated information indicating state revenue reductions could result in an estimated loss of approximately $6 million during the 2025-2026 fiscal year, with an additional reduction of approximately $7 million anticipated for fiscal year 2026-2027 when compared to previous funding estimates. The resulting loss of approximately $13 million in anticipated state support over a two-year period significantly impacts the District's financial outlook and reinforces the need for continued expenditure management and long-term planning.

As additional information became available regarding projected revenue reductions, district leaders carefully reviewed expenditures and funding requests to identify immediate reductions, adjustments, and budget priorities for the upcoming fiscal year. While these actions were necessary to develop the 2026-2027 budget recommendation, they represent an initial response to the District's longer-term financial outlook.

The District recognizes that additional work will be necessary to ensure long-term financial sustainability. During the 2026-2027 school year, administration will conduct a more comprehensive evaluation of programs, services, staffing, operational practices, and resource allocation strategies. Recommendations for future budget reductions and expenditure realignments will be presented to the Board of Education prior to the end of calendar year 2026 as part of a broader discussion regarding the District's multi-year financial plan. Throughout this process, the District will remain focused on protecting student learning opportunities and aligning resources with its mission of serving as relentless champions for all students and each other.

The budget development process also identified opportunities to enhance future budget development and monitoring practices, ensuring district leaders have timely information available to support planning and decision-making throughout the fiscal year.

The budget recommendation aligns to the requirements of Missouri Statute 67.010 and Board of Education policy DB Annual Budget and includes:

1. A budget message describing the important features of the budget and major changes from the preceding year;
2. Estimated revenues to be received from all sources for the budget year, with a comparative statement of actual or estimated revenues for the two years next preceding, itemized by year, fund, and source;
3. Proposed expenditures for each department, office, commission, and other classification for the budget year, together with a comparative statement of actual or estimated expenditures for the two years next preceding, itemized by year, fund, activity, and object;
4. The amount required for the payment of interest, amortization, and redemption charges on the debt of the political subdivision;
5. A general budget summary.

The following summary provides an overview of the proposed fiscal year 2026-2027 budget, including significant budgetary assumptions, major changes from the preceding fiscal year, and key factors influencing the District's revenues, expenditures, and overall financial condition. Supporting schedules required as part of the budget document are included at the conclusion of this budget message.

Beginning in January 2026, administration undertook a comprehensive review of current-year revenues, expenditures, staffing, contractual commitments, and long-term financial projections. This review identified several budget adjustments that, in some cases, should have been recognized during the 2025-2026 fiscal year and are therefore reflected within the 2026-2027 budget recommendation. The review also reinforced the importance of ongoing budget monitoring throughout the fiscal year to ensure revenues, expenditures, staffing levels, and fund balance projections remain aligned with actual operating conditions.

District leaders carefully evaluated operational needs, staffing requirements, contractual obligations, capital priorities, and programmatic requests while developing the proposed budget. Expenditure reductions, budget reallocations, and operational efficiencies were identified in multiple areas to offset increasing costs while continuing to support student achievement and district priorities.

The recommendation also reflects the Board of Education's and administration's commitment to employees. The budget includes funding for step advancement, or equivalent compensation adjustments, for eligible employees. While difficult financial decisions continue to be necessary to ensure long-term sustainability, investing in employees remains a priority and reflects the District's commitment to serving as relentless champions for each other.

The District will continue reviewing resource utilization, monitoring financial performance, identifying opportunities for operational efficiencies, and providing transparent financial information to the Board of

Education and community. As new information becomes available regarding enrollment, state funding, local revenues, expenditures, staffing, and operational needs, budget amendments will be recommended to ensure the budget remains aligned with actual operating conditions.

The 2026-2027 budget recommendation includes total governmental fund expenditures of approximately $551.2 million and revenues of approximately $515.9 million. The operating budget for the General and Teacher Funds combined includes expenditures of approximately $376.1 million and revenues of approximately $371.9 million. A transfer of $6.0 million from the operating funds to the Capital Projects Fund is included to support facility maintenance, infrastructure replacement, and protection of district assets. The difference between operating revenues and expenditures reflects the District's continued investment in employees, student services, and operational needs during a period of revenue uncertainty and increasing costs.

GENERAL BUDGET SUMMARY

The general budget summary provides a statement by fund of estimated beginning balance, estimated revenues, estimated expenditures, projected ending fund balances and the general operating fund percentage. All bond funds are reported in a separate column for transparency in fund balance, revenues and expenditures.

2026-2027 Projected Budget Recommendation with Updated Estimates	General Fund 1	Teacher Fund 2	Debt Service Fund 3	Capital Projects Fund 4	Bond Fund 41-46	Total All Governmental Funds
Beginning Fund Balance, July 1	66,630,215	-	61,116,456	13,585,931	70,248,742	211,581,344
Revenue Budget by Fund	197,307,726	174,639,766	59,006,345	5,618,323	79,350,000	515,922,160
Expenditure Budget by Fund	178,078,579	198,005,007	46,977,075	18,372,843	109,738,587	551,172,091
Proposed Transfers	(29,365,241)	23,365,241	-	6,000,000	-	-
Ending Fund Balance	56,494,121	-	73,145,726	6,831,411	39,860,155	176,331,413
Restricted Fund Balance	-	-	-	-	39,860,155	39,860,155
Fund Balance %	15.02%					

The June 30, 2027 operating fund balance percentage for the 2026-2027 budget is estimated at 15.02 percent. The operating fund balance trajectory provides an important indicator of the District's long-term financial health and stability. The following chart shows the fund balance trajectory based on assumptions for primary revenues, expenditures, transfers, and known commitments through fiscal year 2028-2029. Based on current year expenditure estimates and projections for future years, expenditure reductions are necessary to stabilize the operating fund balance percentage and reach the target indicated. The amount of reduction necessary will be identified as additional information is obtained regarding state revenue withholdings and as final revenue and expenditures are complete for 2025-2026.

OPERATING FUNDS: GENERAL AND TEACHER				
Estimates	2025-2026 Estimated	2026-2027 Projected	2027-2028 Projected	2028-2029 Projected
Beginning Fund Balance	80,279,640	66,630,215	56,494,121	55,999,917
Revenues	363,778,851	371,947,492	380,485,763	385,618,507
Expenditures*	367,428,276	376,083,586	368,979,967	378,221,519
Proposed Transfers	(10,000,000)	(6,000,000)	(12,000,000)	(6,000,000)
Ending Fund Balance	$66,630,215	$56,494,121	$55,999,917	$57,396,905
Fund Balance Percentage	**18.13%**	**15.02%**	**15.18%**	**15.18%**
Fund Balance % Change	-5.35%	-3.11%	0.16%	0.00%

**expenditure reductions necessary to provide financial sustainability will be identified*

GENERAL INFORMATION

Funds

Missouri Statute 165.011 RSMo indicates that all school monies must be accounted for within a framework of four funds, referred to as Governmental Funds: Incidental (General), Teachers, Debt Service and Capital Projects. For transparency, the District separately reports Bond Fund activity within the Capital Projects Fund. The primary funds and placement of the operating and debt service levies is noted in the chart below:

General	Teacher	Capital Projects	Debt Service
Fund 1	Fund 2	Fund 4	Fund 3
salaries and benefits for non-certificated staff services supplies	salaries and benefits for certificated staff tuition	facility or land acquisition construction lease purchase principal and interest payments other capital	long-term debt payments of principal, interest, and fees
Operating Levy may be placed within any of these funds.			Debt Service Levy

Additional subfunds are maintained for the General Fund to support Food and Nutrition Services, Community Education, Student Activity programs, and Northland CAPS operations.

Board of Education Policy DIAA Fund Balance indicates that the District shall maintain sufficient financial reserves to provide for prudent financial management and for adequacy of cash flow to support operations. Maintaining an appropriate fund balance supports cash flow needs throughout the fiscal year, reduces the likelihood of short-term borrowing, and provides stability during periods of economic uncertainty. While financial sustainability requires ongoing attention and disciplined decision-making, it remains essential to preserving educational opportunities, investing in employees, protecting district assets, and continuing to serve as relentless champions for all students and each other.

The budget recommendation is supported by a variety of assumptions regarding enrollment, staffing, revenues, expenditures, capital improvements, and long-term financial planning. The sections that follow provide additional information regarding the District's financial structure, enrollment trends, revenue projections, expenditure assumptions, capital investments, and operating fund balance trajectory.

As the educational and financial landscape continues to evolve, district leaders will monitor revenues, expenditures, staffing levels, enrollment trends, legislative actions, and economic conditions that may impact the District's financial outlook. Through ongoing evaluation of programs, services, staffing, and operational practices, the District will continue working to maximize the impact of every dollar invested in supporting students. The following sections provide additional detail regarding the assumptions, calculations, and financial information supporting the 2026-2027 Budget Recommendation.

Student Membership

Student membership and attendance data are used for both projecting revenue (based on student enrollment and membership counts) and monitoring student to teacher ratios. January and September membership data for FY24 through FY26 is provided in the chart below:

	2023-24		2024-25		2025-26	
Grade	**September**	**January**	**September**	**January**	**September**	**January**
Pre-K	349.00	396.47	428.00	432.00	405.37	451.99
K	1,508.54	1,520.50	1,554.39	1,564.62	1,455.65	1,443.86
1	1,507.89	1,512.95	1,552.83	1,565.21	1,570.57	1,566.18
2	1,585.54	1,590.00	1,537.56	1,540.74	1,571.18	1,570.58
3	1,524.71	1,521.58	1,577.75	1,575.53	1,512.91	1,523.07
4	1,624.59	1,628.00	1,547.58	1,556.94	1,562.55	1,545.88
5	1,506.62	1,528.00	1,606.63	1,616.97	1,557.25	1,565.66
6	1,506.25	1,507.00	1,511.00	1,521.00	1,599.86	1,612.37
7	1,580.48	1,576.93	1,518.77	1,512.67	1,537.21	1,542.59
8	1,596.54	1,608.06	1,603.05	1,614.13	1,523.58	1,517.83
9	1,670.88	1,658.88	1,650.14	1,634.13	1,646.80	1,641.24
10	1,687.64	1,693.52	1,700.88	1,702.31	1,643.68	1,638.32
11	1,726.30	1,714.64	1,711.75	1,675.45	1,719.20	1,695.28
12	1,573.04	1,530.74	1,696.94	1,470.63	1,649.32	1,570.26
Total	**20,948.02**	**20,987.27**	**21,197.27**	**20,982.33**	**20,955.13**	**20,885.11**
Average		**20,967.65**		**21,089.80**		**20,920.12**

Enrollment headcount and student membership are taken the last Wednesday of September and January of all resident and non-resident students in grades PK through 12 enrolled in the attendance center. Student Membership is calculated on the amount of time a student is enrolled on the count day and in attendance at least one of the 10 previous school days, by grade at each attendance center. Part-time students are reported on a Full Time Equivalence (FTE) basis under part-time.

Staffing
The following summarizes the full-time equivalency (FTE) by staff primary category or salary schedule grouping:

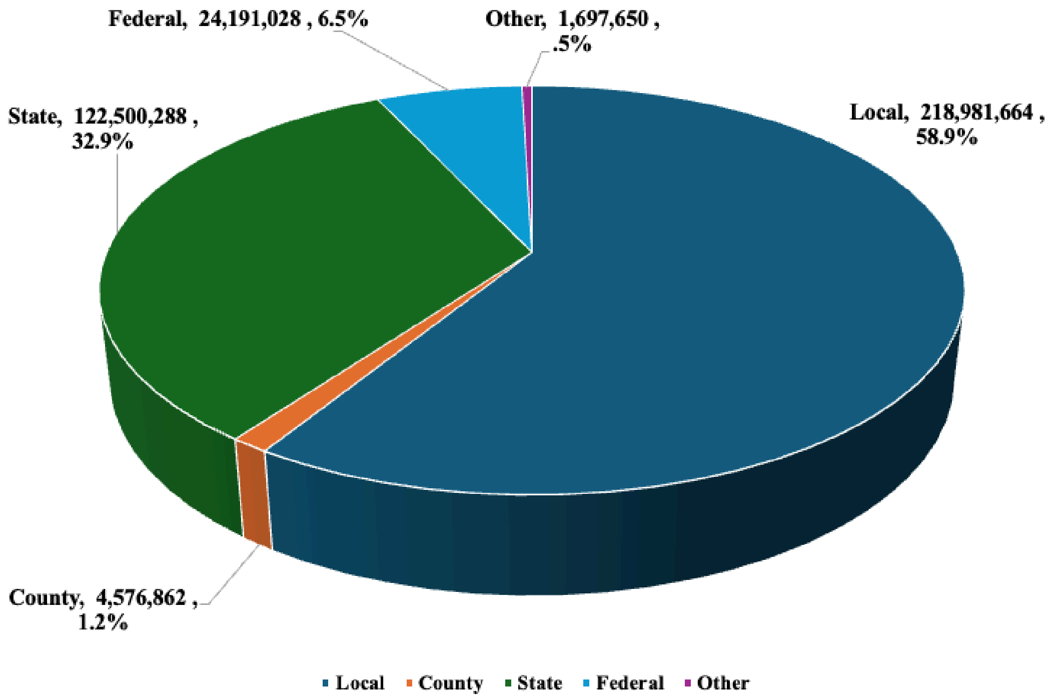
Group/Schedule	FTE
Teachers	1,703.40
School Psychologists	22.00
General Salary Schedule	1,462.83
Therapist - Occupational And Therapists - Physical	16.13
School Community Resource Specialists	27.00
Speech Language Pathologists, Therapist - Behavioral Analyst	22.00
No Salary Schedule - Exempt	24.00
No Salary Schedule - Administrators	187.00
Grand Total March 2026	3,464.37

OPERATING FUNDS REVENUE

The district receives revenue from local, county, state, federal, and non-current resources including the sale of bonds, insurance recovery settlements, or sale of school property. Districts also receive revenue from other districts for tuition or contracted services. Total operating revenue is derived primarily from three main sources: property taxes, basic state foundation formula/classroom trust fund, and state sales tax. These three sources account for 89.4 percent of the district's total operating revenue. The chart on the following page shows the distribution between local, county, state, federal, and other resources for operating fund revenues including the General Fund and the Teacher Fund, and associated sub-funds.

Unless otherwise noted, the narrative focuses on operating revenues. Key revenue sources highlighted include local property tax, Proposition C sales tax, Basic Formula and Classroom Trust Fund, and State Transportation revenue.

Operating Revenue Recommendation 2026-2027



Local Property Tax
Local property taxes are the largest source of operating revenue for the North Kansas City School District, accounting for approximately 41 percent of total operating revenues. Property tax revenue is generated from the assessed valuation of real and personal property located within district boundaries and is calculated by applying the District's approved tax levy to the taxable assessed value divided by 100.

Missouri counties conduct reassessments of real property during odd-numbered tax years; therefore, fiscal year 2026-2027 is supported by a non-reassessment tax year. Even during non-reassessment years, assessed valuation growth occurs through new construction, property improvements, and growth in personal property values.

The District maintains two primary tax levies: an operating levy and a debt service levy. Revenue generated by the operating levy supports expenditures within the General, Teacher, and Capital Projects Funds, while revenue generated by the debt service levy is restricted to payment of principal and interest on voter-approved debt obligations. The following chart provides an historical understanding of levies and distribution by fund:

Fiscal Year	General	Teacher's	Capital Projects	Total Operating Levy	Debt Service Levy	Total Levy
2016	2.7733	2.2400	0.1300	5.1433	1.2900	6.4333
2017	2.7684	2.2400	0.1300	5.1384	1.2900	6.4284
2018	2.7680	2.2400	0.1300	5.1380	1.2900	6.4280
2019	2.7635	2.2400	0.1300	5.1335	1.2900	6.4235
2020	2.5423	2.2400	0.1300	4.9123	1.2900	6.2023
2021	2.6229	2.1600	0.1300	4.9129	1.2900	6.2029
2022	2.3263	1.9200	0.1300	4.3763	1.2900	5.6663
2023	2.4163	2.0300	0.1300	4.5763	1.1182	5.6945
2024	2.2626	1.9000	0.1300	4.2926	1.3085	5.6011
2025	2.2772	1.9000	0.1300	4.3072	1.3085	5.6157
2026	2.1843	1.7500	0.1300	4.0643	1.4300	5.4943

Under the Hancock Amendment to the Missouri Constitution, growth in property tax revenue generated from existing property is generally limited to the lesser of: (1) the actual increase in assessed valuation within the District, (2) the Consumer Price Index (CPI), or (3) five percent. For the tax levy calculation to be completed in September 2026, the applicable CPI factor is 2.7 percent. New construction and improvements are not subject to the Hancock rollback calculation and may generate additional revenue above the established cap.

This chart provides the total taxes assessed, total taxes collected and resulting collection rates experienced since 2016. A projection is indicated for FY26 at 97.0 percent.

Tax Year	Fiscal Year	Assessed Valuation	Percent Increase (Decrease)	Total Levy	Taxes Assessed	Current Taxes Collected	Collection %
2015	2016	2,009,984,252	5.10%	6.4333	129,308,317	125,991,701	97.44%
2016	2017	2,090,536,554	4.01%	6.4284	134,388,052	130,434,917	97.06%
2017	2018	2,157,616,341	3.21%	6.4280	138,691,578	134,242,272	96.83%
2018	2019	2,239,005,680	3.77%	6.4235	143,822,530	135,835,260	94.53%
2019	2020	2,406,226,746	7.47%	6.2023	149,241,401	143,909,128	96.43%
2020	2021	2,463,355,172	2.37%	6.2029	152,799,458	147,957,396	96.83%
2021	2022	2,803,443,830	13.81%	5.6663	158,851,538	151,779,812	95.55%
2022	2023	2,955,134,361	5.41%	5.6945	168,280,126	161,048,847	95.70%
2023	2024	3,356,552,213	13.58%	5.6011	188,003,846	178,109,631	94.74%
2024	2025*	3,442,038,703	2.55%	5.6157	193,294,567	188,878,076	97.72%
2025	2026*	3,849,012,838	11.82%	5.4943	211,476,312	205,132,023	97.00%
					Average collection rate		96.35%

* Projected collection using 97% estimated collection rate.

For preliminary budget purposes, the District has assumed local property tax revenue growth of approximately 2.3 percent for fiscal year 2026-2027. Following certification of assessed valuation data and adoption of the annual tax levy, revenue estimates will be updated through the budget amendment process as necessary.

Proposition C Sales Tax

Proposition C Sales Tax is a one-cent statewide sales tax for education approved by voters in 1982. The Governor's recommendation for budget consideration in 2025-2026 is $1,465 per prior year (PY) combined weighted average membership (WAM) and weighted average daily attendance (WADA). For 2026-2027 the early recommendation was $1,452 per student measure and more recently was updated to $1,418 due to recent state budget planning and revenue adjustments. As with all data, monitoring will continue and any changes will be presented within a budget amendment recommendation. The per WAM/WADA budget recommendation is published in the Department of Elementary and Secondary (DESE) School Finance memorandum provided monthly.

Basic Formula and Classroom Trust Fund

The Missouri Basic Formula was established in 2005 through Senate Bill 287 and implemented in the 2006-2007 fiscal year. The formula was designed to target funding levels using a combination of local and state resources to equal the expenditure levels of identified performance districts meeting certain standards. For many years, the formula was calculated using four primary factors: Weighted Average Daily Attendance, the State Adequacy Target, the Dollar Value Modifier, and Local Effort. With the legislative approval of Senate Bill 727 in May 2024, a change to the calculation affecting state revenue was implemented during the 2025-2026 fiscal year. In an effort to shift from an attendance-based formula, student membership data is being phased in. Beginning in 2025-2026, the new calculation included 10% of student membership and 90% student attendance. 2026-2027 provides for 20% student membership and 80% student attendance. Future years will continue to increase membership and decrease attendance by 10 percent until the calculation is 50 percent membership and 50 percent attendance. The intention of the Classroom Trust Fund (CTF) established in 2006 and effective in 2006-2007 was to finance construction, teacher recruitment and professional development, technology enhancements, and school safety. The CTF does not represent funding in addition to the basic formula calculation, and is instead a carve-out of the formula. The formula calculation for the 2026-2027 fiscal year is as follows:

Weighted Average Daily Attendance of Students (WADA) x 80% + Weighted Average Membership (WAM) x 20%
x State Adequacy Target x Dollar Value Modifier - Local Effort Revenue

Basic Formula and Classroom Trust Fund revenues combined provide 26 percent of the district's total operating revenue for the General and Teacher Fund. The SAT calculation is designed to provide equitable funding from one district to another. The state sets the target by identifying performance districts and the amount spent on average for operating expenses earmarked to educate students. For the districts identified, the current operating expenditure is considered. DESE ranks the districts and removes those with the highest and lowest per pupil expenditures up to five percent of the total of all the districts ranked. This factor is recalculated each two years and increases are phased in over a two-year period.

The basic state aid formula assigns additional average daily attendance weighting to districts based on students qualifying for free or reduced lunch, students receiving a Special Education Individualized Education Plan (IEP), and students qualifying as Limited English Proficiency. Any district with student populations above the threshold percentages in any of the weighted characteristic areas will be awarded additional ADA for the number of the district's students above the threshold amounts. These additional weights will be added to the district's student average daily attendance in order to arrive at that district's weighted average daily attendance.

The Department of Elementary and Secondary Education released the calculated SAT for both FY26 and FY27 at $7,145. For FY26, the current payment level is approximately $6,900 per student measure. Although FY27 was initially projected to be funded at the full adequacy target, guidance from DESE School Finance officials indicates a lower payment level is likely. Accordingly, FY27 revenue projections are based on a conservative estimate of $6,830 per student measure. On Friday, May 15 the House and Senate completed work on the 2026-2027 fiscal year operating budget for the State of Missouri. The final budget does not fully fund the state foundation formula at the calculated adequacy target of $7,145 per student measure. Missouri's revenue outlook has weakened due to lower-than-expected revenue collections and downward revisions to current-year revenue estimates by state legislators. As a result, the final FY27 payment level remains uncertain and will not be known until June 2027.

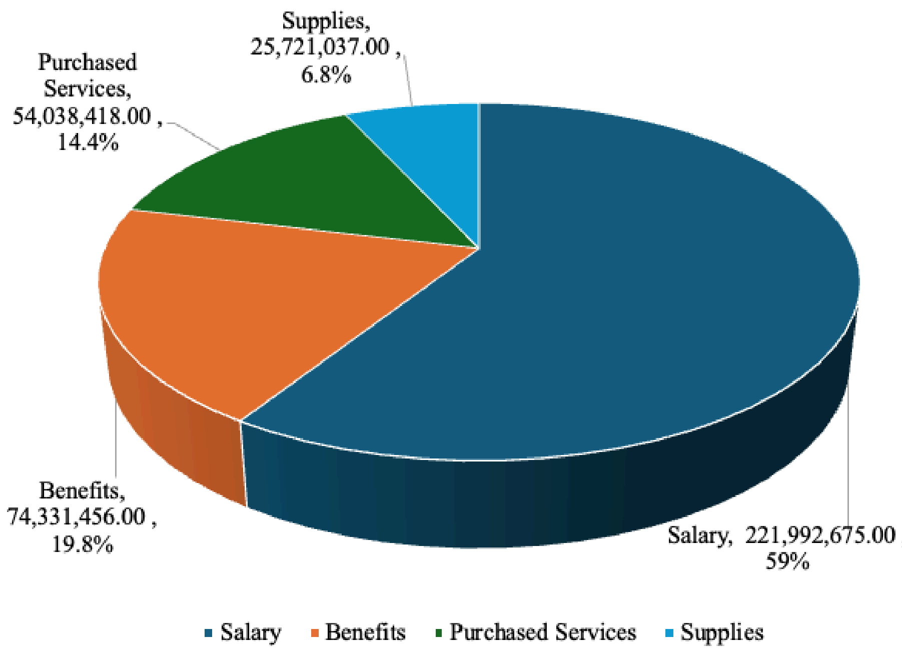
State Transportation Formula

The state fully funded the transportation formula at the 75 percent State Board Authorized reimbursement level in FY23, FY24, and FY25 and the state approved budget indicates funding will be at 95% for FY26. Prior to the change in FY23, full funding of the transportation formula had last occurred in 1991. For many years, a proration reduction was applied and districts were paid at a significantly reduced level as compared to the amount qualified, FY19-FY22 the rates were between 30.49% and 41.14% of the calculated revenue to be paid. The FY27 estimate assumes reimbursement levels consistent with FY26. Changes to distribution levels will occur throughout the state to all qualifying districts as data is updated including eligible miles, student ridership, and eligible expenditures, and the calculated allocation will change for all districts. Any change will be included in an upcoming budget amendment.

OPERATING FUNDS EXPENDITURES

Operating expenditures include costs covering day-to-day expenses within normal operations of the district. Expenses include salary and benefits for staff, purchased services and supplies. Salaries and benefits combined comprise 79 percent of the total operating budget for the General and Teacher Funds. The following chart shows the distribution between salaries, benefits, purchased services, and supplies for operating fund expenditures.

Operating Expenditure Recommendation 2026-2027



Salary - General

Salary expenditures account for 59 percent of the district's total operating expenditures based on the General and Teacher Funds. The district negotiates with the Collaborative Team for Teacher Negotiations (CTTN). CTTN serves as a partner with district leadership to negotiate academic calendars, benefits, salary schedule changes and working conditions. The CTTN includes representatives of the NKC-NEA and administration with a focus on collaborative problem-solving.

The following summarizes the FY26 full-time equivalency (FTE) by staff primary category or salary schedule grouping:

Group/Schedule	FTE
Teachers	1,703.40
School Psychologists	22.00
General Salary Schedule	1,462.83
Therapist - Occupational And Therapists - Physical	16.13
School Community Resource Specialists	27.00
Speech Language Pathologists, Therapist - Behavioral Analyst	22.00
No Salary Schedule - Exempt	24.00
No Salary Schedule - Administrators	187.00
Grand Total March 2026	3,464.37

FY27 salary schedule recommendations were approved by the BOE during the April 28, 2026 meeting to reflect changes relative to negotiations as follows:

Salary - Teacher and School Psychologists Changes

The Collaborative Team for Teacher Negotiations (CTTN) and administration reached consensus on the recommendation for the 2026-2027 teacher and school psychologist salary schedules. Due to limited anticipated new revenue, the change was limited to a step increase for all eligible staff, and horizontal increases for eligible teachers have been calculated and results in an average increase of approximately 2.62% for the teacher salary schedule based on projections for current staff. The fiscal impact includes the full year cost of the one percent increase applied February – June in FY26.

Salary - Classified Changes

The classified salary schedule structure recommendation allows the district to move eligible staff on the schedule in 1% increments through step advancement, and places job responsibilities along columns beginning in specific increments commensurate with those responsibilities. An average 0.12% increase to the base of the schedule was applied, dependent on rounding, and allows for step movement to achieve a desired 2.12% overall average increase. The classified schedule for FY27 changes slightly, beginning with a starting minimum salary of $15.07/hour and maintains 1% increases in steps. Eligible staff will move 2 steps down the column assigned to their respective job responsibility which will ensure all eligible classified staff receive an increase on average of 2.12%. The proposed Supplemental schedule replicates the 2025-2026 salary schedule with slight modifications. The fiscal impact includes the full year cost of the one percent increase applied February – June in FY26.

Salary - Administrator Changes

Recommended changes to the administrator and cabinet member salaries shall reflect the following:

- Increase administrator salaries by 2.12%, one-half percent below the average teacher schedule increase
- Increase cabinet salaries by 2.12%, one-half percent below the average teacher schedule increase
- Under separate approval, the superintendent requested that no increase be applied to the contract

The fiscal note includes the full year cost of the one percent increase applied February through June in FY26.

Benefits - General

Expenditures for employee benefits account for 19.8 percent of the total operating expenses of the General and Teacher Funds for FY27 and include retirement, Social Security, Medicare, health insurance, worker compensation and unemployment insurance.

Benefits - Taxation

The district is required to match employee withholdings for both the Public School Retirement System and the Public Education Employee Retirement System, the primary rates are 14.5 percent and 6.86 percent, respectively, applied to gross wages and health insurance benefits for eligible employees. The rates have remained the same since the 2011-2012 fiscal year. The district is also required to match both Social Security or the Federal Insurance Contributions Act (FICA) at 6.2 percent and Medicare at 1.45 percent of gross taxable earnings.

For budgeting purposes, taxation for staff participating in the Public School Retirement System (PSRS) for certificated employees is estimated at 15.95 percent: 14.5 percent teacher retirement rate and 1.45 percent Medicare. The taxation rate for staff participating in the Public Education Employee Retirement System (PEERS) is 14.51 percent: 6.86 percent retirement, 6.2 percent social security and 1.45 percent Medicare.

Benefits - Health Insurance Changes
The benefits sub-committee of the Collaborative Team for Teacher Negotiations (CTTN) conducted a comprehensive review of employee benefit plans for the 2026–2027 plan year. Working in partnership with Holmes Murphy, the District's benefits broker, the committee evaluated renewal options, reviewed plan performance, considered stakeholder feedback, and assessed opportunities to balance employee benefit needs with long-term financial sustainability. The Board of Education approved the committee's recommendations during the February 24, 2026 meeting for the Plan Year beginning July 1, 2026. Specifics regarding each type of coverage follows:

- While the original medical renewal cost with Blue Cross and Blue Shield of Kansas City was expected to be an estimated 16.2% due to plan performance and inflation for 2026-27, the final renewal was negotiated down to a 4.5% increase reflecting a $1.68 million cost to the District for premiums and retirement. This favorable outcome was achieved with no plan design changes and includes a modest adjustment to monthly premium costs.
- The Dental plan with Ameritas has a rate cap guarantee of 7 percent. Increasing annual maximum coverage was explored but was determined not an effective use of resources due to the 18.5% and 29.5% increase to premiums that would be required; the recommendation includes the 7% premium rate cap with no plan design changes.
- The Vision plan with VSP is under a rate guarantee through June 30, 2029. No changes from prior year.
- Basic Life, AD&D, Voluntary Life Insurance, Short-Term and Long-Term Disability, and EAP The district transitioned to New York Life on June 30, 2024 for Basic Life, AD&D, Voluntary Life, Short-term and long-term disability, and EAP. These policies are under a rate guarantee through June 30, 2027.
- Accident, Critical Illness with Cancer, and Hospital Indemnity Worksite products of Accident, Critical Illness with Cancer and Hospital Indemnity policies moved from MetLife to Cigna in 2024 and the policies carry a rate guarantee through June 30, 2027. Cobra and Retiree administration is handled by the P&A Group.

The distribution of salary and benefits budgets to appropriate codes is challenging to manage and discrepancies may be noted between prior year expenditures and budget projections. The focus in analyzing costs is at the fund and object code levels.

Other Expenditures
A review of remaining expenditure types was conducted by administration and reductions and increases were included based on identified needs. Budget allocations will continue to be monitored to ensure allocations align to required spending for uncontrollable costs like contracted services in lieu of filling positions, substitute costs, utilities, fuel and nutrition services food.

DEBT SERVICE FUND

The total estimated revenue budget is $59,006,345. The local tax revenue budget of $56,416,900 represents the primary revenue source to support debt service obligations. Other revenue sources include Financial Institutions Tax, interest earnings, and State Assessed Railroad and Utility tax. Local tax revenue is based on the assessed valuation of property within the district and the district tax levy. Assessed valuation data for the 2026 tax year will be provided in September, and the debt service levy for 2026-2027 will be determined in September upon receipt of the certified assessed valuation data from Clay County officials. The debt service levy is set based on the required revenue necessary to pay the principal, interest, and fees of bond issues approved by voters. The levy revenue for 2026-2027 reflects an increase of 2.3 percent over the FY26 revenue estimate. The levy in FY26 was $1.43. A comprehensive review of all debt obligations will be made for assurance the appropriate budget recommendation is included.

General Obligation Bonds
The district has entered into various General Obligation Bond transactions to fund capital projects related to construction, renovation, facility improvements, refunding prior bond issuances, etc. Districts typically utilize this form of debt financing to fund larger projects that the operating levy or other local revenue cannot support. Summaries of the district's General Obligation Bonds are provided, and the full repayment schedule is included as an attachment. Interest rates for these general obligation bonds range from 1.750% to 6.00%. General obligation bonds typically carry a 10-year call date. The call date is the point in time when an obligation is eligible for refinancing. A decision to refinance debt may occur to secure a lower interest rate or to restructure obligations based on the needs of the district.

Federal tax regulations limit the amount of interest earnings that may be retained on tax-exempt bonds and certain report filings are required with the Internal Revenue Service including surrendering the calculated overage, referred to as arbitrage. The current potential arbitrage rebate liability for the District is in excess of $2.1 million. The actual calculation and report filing will take place for each bond issue when all funds have been expended for that bond issue.

This following chart provides a summary of annual principal and interest payments FY27 through FY45. The principal debt that will be repaid over a 10 year period is $264,380.

Summary of Outstanding Debt			
Period Ending	Principal	Interest	Total Debt Service
6/30/2027	27,650,000	19,315,575	46,965,575
6/30/2028	28,535,000	18,098,826	46,633,826
6/30/2029	28,645,000	16,650,675	45,295,675
6/30/2030	26,595,000	15,174,775	41,769,775
6/30/2031	28,675,000	13,967,725	42,642,725
6/30/2032	23,105,000	12,762,175	35,867,175
6/30/2033	23,425,000	12,019,101	35,444,101
6/30/2034	24,725,000	11,247,502	35,972,502
6/30/2035	25,905,000	10,433,388	36,338,388
6/30/2036	27,120,000	9,562,662	36,682,662
6/30/2037	25,395,000	8,657,388	34,052,388
6/30/2038	28,190,000	7,675,956	35,865,956
6/30/2039	29,450,000	6,556,588	36,006,588
6/30/2040	31,420,000	5,370,088	36,790,088
6/30/2041	32,975,000	4,089,188	37,064,188
6/30/2042	30,625,000	2,618,438	33,243,438
6/30/2043	7,500,000	1,148,750	8,648,750
6/30/2044	8,500,000	830,000	9,330,000
6/30/2045	9,000,000	405,000	9,405,000
Total	**467,435,000**	**176,583,800**	**644,018,800**

The payments for General Obligation Bond debt do not include the $75,000,000 remaining bond sale for the 2025 bond issue. The bonds will be sold in the coming months and added to the debt schedule.

Series	Issuance Date	Issuance Amount	Type	Balance July 1, 2026
2016A	8/18/16	41,045,000	Refunding Issue	6,190,000
2016B	11/17/16	114,000,000	New Issue	82,790,000
2020	8/12/20	95,000,000	New Issue	83,190,000
2021	5/27/21	60,000,000	New Issue	50,700,000
2022	10/25/22	140,000,000	New Issue	140,000,000
2024	1/30/24	19,975,000	Refunding Issue	9,565,000
2025	6/5/25	100,000,000	New Issue	95,000,000
				467,435,000

CAPITAL PROJECTS FUND

Regular capital funds are represented separately from the bond sub-funds to provide full transparency. The total estimated revenue budget, not including Bond Fund data, is $5,618,323. The revenue reduction over the FY26 estimated revenue is $2,767,655 and primarily represents the removal of surplus property sales for technology devices, a practice that occurs every three years. Revenue sources for capital expenditures typically include the fund balance carried forward from the prior year, transfers from the Operating Fund as provided by DESE, and certain revenues that may be directly received into the fund. Currently, the district places just over three percent of the current operating levy, 13 cents, in the Capital Projects Fund. In 2026-2027, the revenue generated by the levy placement is estimated at $5,128,900. The total estimated expenditure budget, not including Bond Fund data, is $18,372,843.

The FY27 transfer from the operating fund is estimated at $6 million. The preliminary allowable transfer total per DESE is indicated at just over $11 million. The reduced transfer preserves operating fund balance and cash flow capacity. Depending on resource needs in the future, the district could place all operating levy within Fund 1 and Fund 2, and rely wholly on the transfer for capital needs. The impact to Fund 1 would be the same, unless future bond issues are approved to support major projects. All approvals will be sought, aligned to policy requirements.

The lease purchases for buses, technology, and energy conservation, coupled with maintaining and protecting the building assets for 54 facilities encompassing 3.5 million square feet, requires an intentional investment of resources. A strategy must be deployed to ensure future bond issues include significant projects that currently rely on operating fund revenues through either the levy placement into the Capital Projects fund, or transfers from the Operating Fund. The following chart summarizes the budget recommendation by object code for regular capital projects:

Object Code Category	FY25 Actuals	FY26 Estimated	FY27 Budget Estimate
6511 Land	0	0	0
6521 Buildings, Additions, Remodeling	5,531,769	4,838,231	3,745,000
6531 Site Improvements	759,764	492,000	20,000
6541 Furniture, Fixtures, Equipment	1,404,108	1,416,492	867,466
6542 Instructional Equipment	4,295,664	4,258,344	4,800,449
6543 Technology-Related Hardware	58,379	2,537,162	3,586,000
6544 Technology Software	0	25,000	25,000
6551 Vehicle Purchases*	430,274	697,175	0
6552 School Buses	2,414,495	2,814,122	2,690,602
6613 Lease Purchase Principal	1,760,000	1,840,000	1,860,000
6623 Lease Purchase Interest	644,752	590,140	778,326
6633 Lease Purchase Fees	0	0	0
Total Fund 40 Capital Non-Bond	$17,299,206	$19,508,666	$18,372,843

vehicle purchases will be recoded to Fund 10, 6334 Rentals for FY26

The majority of the expenditures are lease obligations previously approved by the BOE. Projects and purchases prioritized for repair and replacement will be provided as recommendations to the BOE.

Certificate of Participation/Privately Held Leases

Certificates of Lease Participation are a type of debt financing that allows the District to borrow funds to complete projects related to buildings, facilities, sites, furnishing, and equipment. These debt instruments are secured by the property or leased equipment and the District makes rental payments until the completion of the lease. At the end of the lease, the property is then owned by the District. Certificates of Lease Participation are paid out of the Capital Projects Fund utilizing the operating tax levy and do not require voter authorization. This type of financing typically carries higher interest rates than tax free General Obligation Bonds. A transfer from the General Fund to the Capital Projects Fund is necessary to support the payments. This chart summarizes the leases and the amortization schedule is included within the budget recommendation.

Series	Issuance Date	Issuance Amount	Type	Balance July 1, 2026
2014	12/3/14	5,170,000	Energy Savings	2,010,000
2015	4/2/15	9,175,000	Energy Savings	3,505,000
2015A	9/30/15	9,840,000	Energy Savings	3,050,000
2017	3/1/17	4,999,000	Energy Savings-Privately Placed	2,233,000
				10,798,000

Other Lease Purchases Impacting Capital Funds
The district has agreements that are classified as leases for various technology equipment and buses. Additional information regarding these leases will be identified and added to future budget recommendations. The lease obligations are liquidated by the Capital Projects Fund.

Series	Type	Balance July 1, 2026
2021	Transportation buses	1,307,170
2024	Transportation buses	3,571,934
2025	Apple Devices	11,895,747
2025	Transportation buses	4,850,305
2026	Transportation buses *proposed*	5,543,438
		27,168,594

BOND FUND

Two bond issues have projects in process, the 2022 bond issue and the 2025 bond issue. The 2022 bond issue final project for the north Transportation Center is anticipated to be completed by the end of calendar 2026. The primary bond issue in progress was approved by patrons on April 8, 2025, following the Board of Education approval of the resolution calling for a question. The issue received overwhelming support by patrons for which the District is thankful - an 80.61 percent favorable vote allowed construction to begin immediately on the first phase of the district's Long-Range Facility Plan, addressing projects including the following identified during the planning process by students, staff and families:

- Oak Park High School performing arts center
- Renovations at Oakwood Manor Elementary School
- Winnetonka High School performing arts center
- New Mark Middle School renovations including a competition-sized gym/high-wind shelter

- Antioch Middle School renovations including a competition-sized gym/high-wind shelter
- Districtwide maintenance projects including roofing, flooring, asphalt, turf, air-conditioning units
- Northland Innovation Center purchase

The recommended budget is based on anticipated revenue and expenditures in the 2026-2027 fiscal year and the resulting remaining balance to be expended. The FY27 beginning balance and expenditure budget request will be adjusted to represent the remaining unspent funds within a future budget amendment. The revenue budget is $79,350,000 and includes the future sale of the remaining $75,000,000 bonds to be issued, and the remaining budget is for interest earnings. The expenditure budget is $109,738,587.

The district will be required to refund to the Internal Revenue Service an arbitrage earning amount currently estimated at $2.1 million. Arbitrage occurs when the interest earned on the tax fee bonds is greater than the interest paid to the investors and the excess earnings must be refunded to the Internal Revenue Service. Following completion of spending for each bond, and a calculation performed by bond counsel and a tax attorney, the payment will be made from the Capital Project Fund and a future budget amendment will be provided.

SUMMARY OF CHANGES - ALL FUNDS

The following charts provide the summary of changes for all funds by primary objects for revenues:

Revenue Changes FY26 Estimate to FY27 Recommendation	All Funds
Basic Formula & Classroom Trust Fund	1,832,251
County Revenues	22,046
Current and Delinqent Tax	5,035,798
Early Childhood Special Education	266,369
Early Childhood Special Education Federal	127,590
Earnings on Investments	(867,310)
Financial Institutions Tax	(455,500)
Food Service - Federal	333,851
Food Service Local	363,200
Medicaid	469,000
Merchants & Manufacturer's Sur Tax	400,505
Miscellaneous Federal Revenues	(39,172)
Miscellaneous Local Revenues	(100,897)
Miscellaneous State Revenues	400,809
Payments in Lieu of Taxes	847,000
Premium on Bond Sales	(5,250,000)
Proposition C Sales Tax	(1,041,801)
Receipts Other Districts	262,650
Sale of Bonds	75,000,000
Sale of Property	(3,000,000)
Student Activity	311,550
Transportation State Formula	(78,855)
Tuition	746,965
Total Revenue Change FY26 Estimate to FY27 Recommendation	75,586,049

All Funds Revenues	5100 Local	5200 County	5300 State	5400 Federal	5600 Other	5800 Other Districts	Grand Total
FY26 Estimated	286,500,711	5,978,816	120,079,714	23,316,870	3,025,000	1,435,000	440,336,111
FY27 Budget Recommendation	286,490,221	6,000,862	122,500,288	24,208,139	75,025,000	1,697,650	515,922,160
Change FY26 to FY27	(10,490)	22,046	2,420,574	891,269	72,000,000	262,650	75,586,049

The following charts provide a summary of changes for all funds by primary objects for expenditures:

Expense Changes FY26 Estimate to FY27 Recommendation	All Funds
Step or step equivalency for eligible staff	4,729,733
Health Insurance and retirement	1,667,002
New positions, Special Education, ELL, other	2,361,553
Miscellaneous adjustments to retirement, FICA and medicare	(920,109)
Purchased Services Total Change	1,507,420
Supplies Total Change	(690,288)
Capital including bond, Total Change	64,661,430
Debt Service Total Change	543,646
Total Expense Change FY26 Estimate to FY27 Recommendation	73,860,387

All Funds Expenditures	6100 Salary	6200 Benefits	6300 Purch Serv	6400 Supplies	6500 Capital	6600 Debt	Grand Total
FY26 Estimated	216,490,483	71,995,469	52,530,998	26,411,325	60,761,674	49,121,755	477,311,704
FY27 Budget Recommendation	221,992,675	74,331,456	54,038,418	25,721,037	125,423,104	49,665,401	551,172,091
Change FY26 to FY27	5,502,192	2,335,987	1,507,420	(690,288)	64,661,430	543,646	73,860,387

CONCLUSION

Based on current assumptions, estimates, and the budget reduction measures identified by district leaders, the projected operating fund balance percentage for FY2026–2027 is 15.02 percent. Additional expenditure reductions planned for future years are expected to produce an operating fund balance of approximately 15.18 percent in both FY2027–2028 and FY2028–2029.

While the projected fund balance remains above levels that would create immediate financial concern, the long-term trend reflects ongoing pressure on the District's financial position. This decline has been accelerated by the withholding of state revenues in FY2025–2026 and anticipated funding shortfalls in

FY2026–2027. As a result, continued action will be necessary to preserve financial stability and address structural budget challenges.

The District continually monitors revenue and expenditure trends and adjusts projections as new information becomes available. Like other public education entities and businesses, the District continues to experience rising operating costs. At the same time, revenue growth remains constrained absent new construction growth, a voter-approved tax levy increase, or a transfer of levy authority from the debt service fund to the operating funds.

Before any consideration is given to a levy transfer or levy increase, the Administration will conduct a comprehensive review of expenditure reduction opportunities and present recommended FY2027–2028 budget reductions to the Board of Education prior to the end of the 2026 calendar year.

In addition, the District must continue to address major capital maintenance and facility needs. Future bond issue support will be necessary to fund significant building improvements and preserve district assets. Without voter approval of capital financing, operating funds may increasingly be utilized for capital expenditures, placing additional pressure on resources intended to support daily operations and student services. Administration will continue to monitor financial conditions, provide timely updates to the Board of Education and community, and identify opportunities to enhance long-term financial sustainability and operational efficiency.

The District is fortunate to benefit from a community that values public education and a Board of Education that remains committed to thoughtful governance and long-term planning. We appreciate the trust placed in us to educate students, support staff, and manage public resources responsibly. As we navigate financial challenges and changing economic conditions, we remain committed to transparency, fiscal stewardship, and making decisions that best position the District to serve students both now and in the future.

North Kansas City School District No. 74
Summary of Revenue by Object- All Funds

Object	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
5111	Current Taxes	188,878,075.65	204,165,711	207,749,684	3,583,973
5112	Delinquent Taxes	6,350,438.64	6,344,291	7,796,116	1,451,825
5113	School District Trust Fund (Prop C)	32,631,902.78	33,456,904	32,415,103	(1,041,801)
5114	Financial Institution Tax	491,900.03	558,000	102,500	(455,500)
5115	M&M Surtax	8,068,430.49	8,296,000	8,696,505	400,505
5116	In Lieu of Tax	3,029,580.64	3,120,000	3,967,000	847,000
5132	Transportation Fees < Mile	6,075.00	9,000	3,600	(5,400)
5133	Transportation - Field Trip	452,453.00	419,000	450,000	31,000
5141	Earnings from Temporary Deposits	8,360,087.94	8,750,000	7,882,690	(867,310)
5143	Premium on Bonds Sold	7,015,365.00	5,250,000	-	(5,250,000)
5145	Interest County	1,481,235.13	945,623	1,027,651	82,028
5151	Sales to Pupils - Reimbursable School Meals	2,822,197.46	3,100,800	3,516,000	415,200
5153	Breakfast Sales-Students	467,195.95	567,000	535,000	(32,000)
5161	Sales to Adults for Adult Meals - Non-Program Food	95,235.20	105,000	105,000	-
5165	Nonreimbursable Meal Sales - Non-Program Food	190,536.28	245,000	100,000	(145,000)
5166	Ala Carte Food Sale	1,301,593.00	1,375,000	1,500,000	125,000
5170	Activity Revenue	1,278,581.75	1,300,000	1,545,000	245,000
5171	Admissions - Student Activities	124,379.00	111,150	169,400	58,250
5173	Student Organization Membership Dues and Fees	51,557.11	35,000	45,000	10,000
5174	Revenue from Enterprise Activities	20,558.48	14,600	20,000	5,400
5175	Adult Athletic Tickets	8,104.22	14,600	7,500	(7,100)
5180	School Age Child Care	3,206,976.29	2,951,035	3,268,000	316,965
5181	Community Services	8,399.24	11,000	461,000	450,000
5182	PK Tuition from Parents	351,569.49	350,000	330,000	(20,000)
5191	Rentals	65,829.11	60,000	56,400	(3,600)
5192	Gifts	310,616.06	359,125	328,254	(30,871)
5195	Prior Period Adjustment	524,864.67	-	-	-
5198	Miscellaneous Local Revenue	543,653.56	335,161	191,483	(143,678)
5199	Local - Subtotal	4,335,355.89	4,251,711	4,221,335	(30,376)
	Subtotal - Local	**272,472,747.06**	**286,500,711**	**286,490,221**	**(10,490)**
5211	Fines, Escheats, Etc.	265,614.21	265,000	260,000	(5,000)
5221	State Assessed Utilities	5,713,817.02	5,713,816	5,740,862	27,046
	Subtotal - County	**5,979,431.23**	**5,978,816**	**6,000,862**	**22,046**
5311	Basic Formula - State Monies	86,173,003.41	83,457,075	85,325,805	1,868,730
5312	Transportation	11,536,588.00	11,460,199	11,381,344	(78,855)
5314	Early Childhood Special Education	11,621,799.97	10,667,631	10,934,000	266,369
5319	Basic Formula - Classroom Trust Fund	12,046,290.05	11,584,226	11,547,747	(36,479)
5324	Educational Screening Prog/PAT	486,548.83	320,000	459,983	139,983
5332	Career Education	132,078.98	138,634	138,634	-
5333	Food Service - State	72,842.26	76,000	76,000	-
5337	Adult Education & Literacy (AEL)	173,631.51	173,632	173,632	-
5338	Missouri Quality Pre-K (MOQPK)	1,228,996.41	1,250,000	1,500,000	250,000
5342	Evidenced Based Reading Grant	36,895.20	18,808	19,543	735
5381	High Need Fund - Special Education	405,646.40	650,000	606,100	(43,900)
5397	Other - State	59,611.41	98,509	-	(98,509)
5399	State - Subtotal	177,923.51	185,000	337,500	152,500
	Subtotal - State	**124,151,855.94**	**120,079,714**	**122,500,288**	**2,420,574**
5412	Medicaid	2,052,165.67	1,431,000	1,900,000	469,000
5422	ARP - ESSER III	753,102.66	-	-	-
5427	Perkins Basic Grant, Career Education	343,483.37	379,093	379,093	-
5431	ARPA-D Preschool Startup Grant	200,000.00	-	-	-
5436	Adult Education & Literacy (AEL)	434,737.58	401,161	367,164	(33,997)
5437	IDEA Grants	30,216.49	31,000	26,825	(4,175)
5441	IDEA Entitlement Funds, Part B IDEA	4,721,806.18	4,810,576	4,810,576	-
5442	Early Childhood Special Education - Federal	499,783.14	711,800	839,390	127,590
5445	National School Lunch Program	6,319,013.57	6,600,000	6,918,000	318,000
5446	School Breakfast Program	2,617,720.06	2,825,000	2,905,851	80,851

North Kansas City School District No. 74
Summary of Revenue by Object- All Funds

Object	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
5448	After School Snack Program	6,059.68	7,000	6,000	(1,000)
5449	Fresh Fruits and Vegetable Program	135,825.39	250,000	185,000	(65,000)
5451	Title I - ESEA	4,148,346.52	4,352,708	4,352,708	-
5461	Title IV.A Student Support and Academic Enrichmen	453,718.85	385,178	385,178	-
5462	Title III, ESEA - English Language Acquisition	319,376.75	380,195	380,195	-
5465	Title II, Part A&B, ESEA - Teacher & Principal	758,693.73	732,425	732,425	-
5467	ARP - Homeless Children and Youth II	27,135.96	-	-	-
5495	Indian Ed Grant	23,612.98	19,734	19,734	-
5497	Other - Federal	360,000.00	-	-	-
5499	Federal - Subtotal	35,000.00	-	-	-
	Subtotal - Federal	**24,239,798.58**	**23,316,870**	**24,208,139**	**891,269**
5611	Sale of Bonds	100,000,000.00	-	75,000,000	75,000,000
5641	Sale of School Buses	52,918.75	-	-	-
5651	Sale of Other Property	592,420.32	3,025,000	25,000	(3,000,000)
	Subtotal - Other Revenue	**100,645,339.07**	**3,025,000**	**75,025,000**	**72,000,000**
5811	Tuition From Other LEAs - Regular Term	708,700.00	1,235,000	1,356,650	121,650
5841	Transportation From Other LEAs for Non-Disabled	331,270.92	200,000	341,000	141,000
	Subtotal - Receipts Other Districts	**1,039,970.92**	**1,435,000**	**1,697,650**	**262,650**
	Total Revenue	**528,529,142.80**	**440,336,111**	**515,922,160**	**75,586,049**

North Kansas City School District No. 74
Summary of Revenue by Object - General Fund

Object	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
5111	Current Taxes	76,589,491.87	81,032,436	82,918,945	1,886,509
5112	Delinquent Taxes	2,623,695.45	2,522,220	2,580,940	58,720
5113	School District Trust Fund (Prop C)	7,387,166.48	8,364,226	8,103,776	(260,450)
5114	Financial Institution Tax	199,468.41	221,836	40,800	(181,036)
5115	M&M Surtax	4,274,192.62	5,457,334	5,710,000	252,666
5116	In Lieu of Tax	3,029,580.64	3,120,000	3,967,000	847,000
5123	Adult/Continuing Education Tuition - Post Secondar	-	-	-	-
5132	Transportation Fees < Mile	6,075.00	9,000	3,600	(5,400)
5133	Transportation - Field Trip	452,453.00	419,000	450,000	31,000
5141	Earnings from Temporary Deposits	3,969,902.64	2,500,000	2,500,000	-
5145	Interest County	596,000.96	375,940	368,421	(7,519)
5151	Sales to Pupils - Reimbursable School Meals	2,822,197.46	3,100,800	3,516,000	415,200
5153	Breakfast Sales-Students	467,195.95	567,000	535,000	(32,000)
5161	Sales to Adults for Adult Meals - Non-Program Food	95,235.20	105,000	105,000	-
5165	Nonreimbursable Meal Sales - Non-Program Food	190,536.28	245,000	100,000	(145,000)
5166	Ala Carte Food Sale	1,301,593.00	1,375,000	1,500,000	125,000
5170	Activity Revenue	1,278,581.75	1,300,000	1,545,000	245,000
5171	Admissions - Student Activities	124,379.00	111,150	169,400	58,250
5173	Student Organization Membership Dues and Fees	51,557.11	35,000	45,000	10,000
5174	Revenue from Enterprise Activities	20,558.48	14,600	20,000	5,400
5175	Adult Athletic Tickets	8,104.22	14,600	7,500	(7,100)
5179	Other Pupil Activity Income	-	-	-	-
5180	School Age Child Care	3,206,976.29	2,951,035	3,268,000	316,965
5181	Community Services	8,399.24	11,000	461,000	450,000
5182	PK Tuition from Parents	351,569.49	350,000	330,000	(20,000)
5183	Infant Care Revenue-Teen Centers	-	-	-	-
5184	Preschool Fees	-	-	-	-
5190	Kauffman Foundation		-	-	-
5191	Rentals	65,829.11	60,000	56,400	(3,600)
5192	Gifts	310,616.06	359,125	328,254	(30,871)
5195	Prior Period Adjustment	543,956.31	-	-	-
5198	Miscellaneous Local Revenue	457,927.56	335,161	191,483	(143,678)
5199	Local - Subtotal	4,152,568.54	4,251,711	4,221,335	(30,376)
	Subtotal - Local	**114,585,808.12**	**119,208,174**	**123,042,854**	**3,834,680**
5211	Fines, Escheats, Etc.	-	-	-	-
5221	State Assessed Utilities	2,363,538.79	2,363,539	2,344,825	(18,714)
	Subtotal - County	**2,363,538.79**	**2,363,539**	**2,344,825**	**(18,714)**
5311	Basic Formula - State Monies	20,356,456.23	20,864,269	21,331,451	467,182
5312	Transportation	11,536,588.00	11,460,199	11,381,344	(78,855)
5314	Early Childhood Special Education	7,724,192.59	7,551,363	7,740,000	188,637
5319	Basic Formula - Classroom Trust Fund	12,046,290.05	11,584,226	11,547,747	(36,479)
5324	Educational Screening Prog/PAT	486,548.83	320,000	459,983	139,983
5332	Career Education	131,878.98	138,634	138,634	-
5333	Food Service - State	72,842.26	76,000	76,000	-
5337	Adult Education & Literacy (AEL)	173,631.51	173,632	173,632	-
5338	Missouri Quality Pre-K (MOQPK)	-	1,250,000	1,500,000	250,000
5342	Evidenced Based Reading Grant	36,895.20	-	-	-
5381	High Need Fund - Special Education	405,646.40	650,000	606,100	(43,900)
5384	School Safety Grant	-	-	-	-
5397	Other - State	59,291.41	98,509	-	(98,509)
5398	Other State Revenue	-	-	-	-
5399	State - Subtotal	177,923.51	185,000	337,500	152,500
	Subtotal - State	**53,208,184.97**	**54,351,832**	**55,292,391**	**940,559**
5412	Medicaid	2,052,165.67	1,431,000	1,900,000	469,000
5421	CRRSA Child Care PS Startup	-	-	-	-
5422	ARP - ESSER III	330,608.11	-	-	-
5423	CRRSA - ESSER II	-	-	-	-

North Kansas City School District No. 74
Summary of Revenue by Object - General Fund

Object	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
5424	CARES - ESSER Fund	-	-	-	-
5425	CARES - Governor's Emergency Education Relief Fı	-	-	-	-
5426	CRRSA - GEER II	-	-	-	-
5427	Perkins Basic Grant, Career Education	249,362.54	293,615	293,615	-
5428	Coronavirus Relief Fund (OA CRF)	-	-	-	-
5431	ARPA-D Preschool Startup Grant	200,000.00	-	-	-
5435	Workforce Investment Act		-	-	-
5436	Adult Education & Literacy (AEL)	434,737.58	401,161	367,164	(33,997)
5437	IDEA Grants	-	31,000	26,825	(4,175)
5439	ARP - IDEA 611 Entitlement Funds	-	-	-	-
5441	IDEA Entitlement Funds, Part B IDEA	505,855.27	510,576	510,576	-
5442	Early Childhood Special Education - Federal	-	-	-	-
5445	National School Lunch Program	6,319,013.57	6,600,000	6,918,000	318,000
5446	School Breakfast Program	2,617,720.06	2,825,000	2,905,851	80,851
5448	After School Snack Program	6,059.68	7,000	6,000	(1,000)
5449	Fresh Fruits and Vegetable Program	135,825.39	250,000	185,000	(65,000)
5451	Title I - ESEA	867,295.36	900,000	900,000	-
5461	Title IV.A Student Support and Academic Enrichmeı	313,445.29	312,882	312,882	-
5462	Title III, ESEA - English Language Acquisition	168,960.92	169,000	203,480	34,480
5465	Title II, Part A&B, ESEA - Teacher & Principal	409,547.96	380,879	380,879	-
5467	ARP - Homeless Children and Youth II	27,135.96	-	-	-
5468	ARP - Homeless Children and Youth II	-	-	-	-
5481	Dept of Health Food Service Program	-	-	-	-
5495	Indian Ed Grant	23,612.98	19,734	19,734	-
5497	Other - Federal	360,000.00	-	-	-
5499	Federal - Subtotal	35,000.00	-	-	-
	Subtotal - Federal	**15,056,346.34**	**14,131,847**	**14,930,006**	**798,159**
5811	Tuition From Other LEAs - Regular Term	708,700.00	1,235,000.00	1,356,650.00	121,650
5831	Contracted Educational Services	-	-	-	-
5841	Transportation From Other LEAs for Non-Disabled	331,270.92	200,000.00	341,000.00	141,000
	Subtotal - Receipts Other Districts	**1,039,970.92**	**1,435,000**	**1,697,650**	**262,650**
	Total Revenue	**186,253,849.14**	**191,490,392**	**197,307,726**	**5,817,334**

North Kansas City School District No. 74
Summary of Revenue by Object - Teacher Fund

Object	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
5111	Current Taxes	63,905,441.85	64,920,921	66,432,339	1,511,418
5112	Delinquent Taxes	2,184,285.53	2,020,732	2,067,776	47,044
5113	School District Trust Fund (Prop C)	25,244,736.30	25,092,678	24,311,327	(781,351)
5114	Financial Institution Tax	166,428.06	177,730	32,600	(145,130)
5115	M&M Surtax	3,551,257.14	2,642,375	2,780,000	137,625
5121	Reg Day School Tuition (K - 12) from Individuals	-	-	-	-
5141	Earnings from Temporary Deposits	-	-	-	-
5145	Interest County	506,368.75	301,192	314,768	13,576
5192	Gifts	-	-	-	-
5195	Prior Period Adjustment	(19,091.64)	-	-	-
5198	Miscellaneous Local Revenue	-	-	-	-
5199	Local - Subtotal	180,000.00	-	-	-
	Subtotal - Local	**95,719,425.99**	**95,155,628**	**95,938,810**	**783,182**
5211	Fines, Escheats, Etc.	265,614.21	265,000	260,000	(5,000)
5221	State Assessed Utilities	1,972,037.46	1,972,037	1,972,037	-
	Subtotal - County	**2,237,651.67**	**2,237,037**	**2,232,037**	**(5,000)**
5311	Basic Formula - State Monies	65,816,547.18	62,592,806	63,994,354	1,401,548
5314	Early Childhood Special Education	3,891,813.38	3,116,268	3,194,000	77,732
5319	Basic Formula - Classroom Trust Fund	-	-	-	-
5332	Career Education	200.00	-	-	-
5338	Missouri Quality Pre-K (MOQPK)	1,228,996.41	-	-	-
5342	Evidenced Based Reading Grant	-	18,808	19,543	735
5381	High Need Fund - Special Education	-	-	-	-
5384	School Safety Grant	-	-	-	-
5397	Other - State	320.00	-	-	-
	Subtotal - State	**70,937,876.97**	**65,727,882**	**67,207,897**	**1,480,015**
5427	Perkins Basic Grant, Career Education	94,120.83	68,367	68,367	-
5437	IDEA Grants	30,216.49	-	-	-
5441	IDEA Entitlement Funds, Part B IDEA	4,215,950.91	4,300,000	4,300,000	-
5442	Early Childhood Special Education - Federal	499,783.14	711,800	839,390	127,590
5451	Title I - ESEA	3,281,051.16	3,452,708	3,452,708	-
5461	Title IV.A Student Support and Academic Enrichmei	140,273.56	72,296	72,296	-
5462	Title III, ESEA - English Language Acquisition	150,415.83	211,195	176,715	(34,480)
5465	Title II, Part A&B, ESEA - Teacher & Principal	349,145.77	351,546	351,546	-
	Subtotal - Federal	**8,760,957.69**	**9,167,912**	**9,261,022**	**93,110**
	Total Revenue	**177,655,912.32**	**172,288,459**	**174,639,766**	**2,351,307**

North Kansas City School District No. 74
Summary of Revenue by Object - Debt Service Fund

Object	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
5111	Current Taxes	44,010,664.71	53,389,657	53,455,400	65,743
5112	Delinquent Taxes	1,398,195.53	1,651,227	2,961,500	1,310,273
5114	Financial Institution Tax	114,616.38	145,231	26,700	(118,531)
5141	Earnings from Temporary Deposits	1,532,222.20	1,250,000	1,032,690	(217,310)
5145	Interest County	344,626.62	246,117	248,055	1,938
	Subtotal - Local	**47,400,325.44**	**56,682,232**	**57,724,345**	**1,042,113**
5221	State Assessed Utilities	1,239,050.39	1,239,050	1,282,000	42,950
	Subtotal - Debt Service	**1,239,050.39**	**1,239,050**	**1,282,000**	**42,950**
	Total Revenue	**48,639,375.83**	**57,921,282**	**59,006,345**	**1,085,063**

North Kansas City School District No. 74
Summary of Revenue by Object - Capital Projects Fund

Object	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
5111	Current Taxes	4,372,477.22	4,822,697	4,943,000	120,303
5112	Delinquent Taxes	144,262.13	150,112	185,900	35,788
5114	Financial Institution Tax	11,387.18	13,203	2,400	(10,803)
5115	M&M Surtax	242,980.73	196,291	206,505	10,214
5145	Interest County	34,238.80	22,374	96,407	74,033
5198	Miscellaneous Local Revenue	85,726.00	-	-	-
5199	Local - Subtotal	2,787.35	-	-	-
	Subtotal - Local	**4,893,859.41**	**5,204,677**	**5,434,212**	**229,535**
5221	State Assessed Utilities	139,190.38	139,190	142,000	2,810
	Subtotal - County	**139,190.38**	**139,190**	**142,000**	**2,810**
5314	Early Childhood Special Education	5,794.00	-	-	-
	Subtotal - State	**5,794.00**	**-**	**-**	**-**
5422	ARP - ESSER III	422,494.55	-	-	-
5427	Perkins Basic Grant, Career Education	-	17,111	17,111	-
	Subtotal - Federal	**422,494.55**	**17,111**	**17,111**	**-**
5641	Sale of School Buses	52,918.75	-	-	
5651	Sale of Other Property	592,420.32	3,025,000	25,000	(3,000,000)
	Subtotal - Other Revenue	**645,339.07**	**3,025,000**	**25,000**	**(3,000,000)**
	Total Revenue	**6,106,677.41**	**8,385,978**	**5,618,323**	**(2,767,655)**

North Kansas City School District No. 74
Summary of Revenue by Object - Capital Projects - Bond Sub-Fund

Object	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
5141	Earnings from Temporary Deposits	2,857,963.10	5,000,000	4,350,000	(650,000)
5143	Premium on Bonds Sold	7,015,365.00	5,250,000	-	(5,250,000)
	Subtotal - Local	**9,873,328.10**	**10,250,000**	**4,350,000**	**(5,900,000)**
5611	Sale of Bonds	100,000,000.00	-	75,000,000	75,000,000
	Subtotal - Other Revenue	**100,000,000.00**	**-**	**75,000,000**	**75,000,000**
	Total Revenue	**109,873,328.10**	**10,250,000**	**79,350,000**	**69,100,000**

North Kansas City School District No. 74
Summary of Expenditures by Object- All Funds

Object	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
6111	Sal-Cert-Supt&Assoc/AsstSupt	1,627,632.16	1,819,770	2,107,300	287,530
6112	Sal-Cert-Princ,Dir,Supv,Coord	15,744,340.72	17,014,136	16,687,453	(326,683)
6113	Sal-Cert-Teachers, Libr, Couns	111,612,061.51	120,059,566	120,919,217	859,651
6118	Sal-Cert-Doctorate Interns	120,187.50	150,000	150,000	-
6122	Salaries-Certificated Prt-Time	209,827.27	57,717	165,303	107,586
6129	Salary-Cert-Supplemental Pay	7,221,139.84	7,003,034	6,469,011	(534,023)
6130	Salary-Part-time Cert Staff	137,696.60	103,804	103,804	-
6131	Salary-Subs for Teachers	340,789.06	308,294	316,894	8,600
6132	Salary-Sub Admin	66,011.00	-	-	-
6133	Sal-Cert Assoc Tchr-subjFICA	245,543.39	163,347	-	(163,347)
6141	Salary Cert-Vac Payout	60,965.60	125,000	-	(125,000)
6150	Activity Fund Salaries	(26,083.65)	-	-	-
6151	Salary-Ncert-Dir,Supv, Coord	5,003,352.72	6,616,264	6,897,391	281,127
6152	Salary- Adm Assts & Attendance	7,230,997.51	7,906,978	8,051,243	144,265
6153	Salary- Nurses & Comm Resource	4,490,020.79	5,024,026	5,634,924	610,898
6154	Salary- Maintenance	2,024,508.33	2,094,280	2,333,901	239,621
6155	Salary-Custod,Whse,Security	10,515,733.64	10,153,391	11,745,262	1,591,871
6156	Salary-Food Svc	4,261,890.04	4,966,616	5,283,479	316,863
6157	Salary-Transp Drivers	3,738,706.56	4,074,537	4,956,091	881,554
6158	Sal-Transp Mech & Dispatch	836,739.44	921,074	918,504	(2,570)
6159	Sal-NC-IA,ParEd,Intrep,OT/PT	11,065,260.69	12,745,406	15,098,937	2,353,531
6160	Salary-Ncert-Tech Support	2,852,344.79	2,973,622	2,710,523	(263,099)
6161	Salary-Ncert-Suppl Pay	1,840,558.60	1,207,740	1,544,153	336,413
6162	Salary-Transp Aides	1,053,899.35	1,242,825	1,395,011	152,186
6163	Transp Training/Ref Wage	5,000.00	30,000	20,000	(10,000)
6164	Sal-NC Exempt Dist Support	239,606.94	135,969	130,765	(5,204)
6167	Food Svc Uniforms	16,065.65	17,000	17,000	-
6168	Food Svc Certification Pay	8,200.00	8,000	-	(8,000)
6169	Hours beyond Salary-SNE	5,037,952.46	3,091,740	3,284,662	192,922
6170	Salary-Teachers on PEERS	187.50	-	-	-
6171	NC-Clrk,ChCare,Com Ed,HlthAid	3,402,353.09	4,825,382	4,349,875	(475,507)
6172	Subs-Adm Asst,Clerks,SACC	174,641.89	190,000	138,041	(51,959)
6173	Subs-Health Svcs	11,497.50	-	-	-
6174	Subs-Cust,Maint,Whs,Security	71,422.22	15,000	20,000	5,000
6176	Subs- Food Svcs	4,046.25	1,000	10,000	9,000
6178	Subs-AEL Teachers	(584.15)	-	-	-
6179	Salary-CAPS Teachers(Fd 17)	499,811.66	547,965	511,931	(36,034)
6180	Leave Payoff-Salary	681,636.11	755,000	-	(755,000)
6182	Disability Payoff-Salary	-	22,000	22,000	-
6187	Salary-Classified-Vac Payout	79,568.45	120,000	-	(120,000)
	Subtotal - Salary	**202,505,529.03**	**216,490,483**	**221,992,675**	**5,502,192**
6211	Teacher's Retirement	22,480,427.74	23,711,325	24,307,287	595,962
6221	Non-Teacher Retirement	4,976,712.53	6,076,702	6,223,054	146,352
6231	Old Age Survivor and Disability (OASDI)	3,953,477.49	4,708,713	4,594,023	(114,690)
6232	Medicare	2,829,580.58	3,142,894	3,177,730	34,836
6242	Employee Insurance	29,699,024.97	32,360,765	33,816,988	1,456,223
6261	Workers' Compensation Insurance	1,567,881.00	1,955,070	2,172,374	217,304
6271	Unemployment Compensation	19,262.59	40,000	40,000	-
	Subtotal - Benefits	**65,526,366.90**	**71,995,469**	**74,331,456**	**2,335,987**
6311	Purchased Instructional Services - Tuition	2,199,769.18	3,175,410	3,625,000	449,590
6312	Instructional Program Improvement Services	461,132.38	626,103	385,630	(240,473)
6313	Pupil Services	2,414,997.53	2,650,000	2,000,000	(650,000)
6314	Staff Services	4,705,118.73	4,521,124	5,176,981	655,857
6315	Audit Services	97,650.00	100,000	100,000	-
6316	Data Processing and Technology Related Services	10,500.00	19,715	15,000	(4,715)
6317	Legal Services	14,738.28	50,250	40,250	(10,000)
6318	Election Services	82,724.49	65,000	65,000	-
6319	Other Professional Services	14,570,714.19	14,753,375	15,517,669	764,294
6331	Cleaning Services	31,065.29	44,256	45,600	1,344
6332	Repairs and Maintenance	1,411,731.91	1,731,898	1,654,030	(77,868)
6333	Rentals - Land and Buildings	1,791,768.00	1,793,000	579,000	(1,214,000)
6334	Rentals - Equipment	637,304.07	1,081,236	1,578,165	496,929
6335	Water and Sewer	929,331.86	1,041,801	1,041,801	-

North Kansas City School District No. 74
Summary of Expenditures by Object- All Funds

Object	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
6336	Trash Removal	306,626.06	341,080	300,000	(41,080)
6337	Technology-Related Repairs and Maintenance	6,297,991.50	6,678,704	6,730,000	51,296
6341	Contracted Transportation To and From School	6,891,746.76	6,393,022	7,439,495	1,046,473
6342	Other Contracted Pupil Transportation (Non-Route)	35,821.98	10,800	45,000	34,200
6343	Travel	944,572.36	886,446	616,778	(269,668)
6349	Other Transportation Services	1,578,823.93	1,364,670	2,111,616	746,946
6351	Property Insurance	1,267,779.00	1,457,946	1,366,870	(91,076)
6352	Liability Insurance	884,704.88	956,767	948,900	(7,867)
6353	Fidelity Bond Premiums	15,189.30	12,625	11,500	(1,125)
6354	Vehicle Insurance	662,126.00	745,111	789,818	44,707
6359	Judgments Against LEA and Settlements	25,000.00	50,000	50,000	-
6361	Communication	116,234.17	249,473	355,300	105,827
6362	Advertising	2,329.36	5,244	8,300	3,056
6363	Printing and Binding	45,824.40	42,962	12,835	(30,127)
6364	Telephone	408,711.15	454,324	478,300	23,976
6371	Dues and Membership	265,564.55	292,389	211,587	(80,802)
6391	Other Purchased Services	993,570.20	926,267	737,993	(188,274)
6399	Purchased Services - Subtotal	8,737.75	10,000	-	(10,000)
	Subtotal - Purchased Services	**50,109,899.26**	**52,530,998**	**54,038,418**	**1,507,420**
6411	General Supplies (Excludes 6412)	9,710,524.35	9,585,807	9,151,768	(434,039)
6412	Supplies - Technology - Related	507,599.46	1,773,795.00	1,021,160	(752,635)
6414	Commencement & Awards	64,267.41	76,676	3,000	(73,676)
6417	Maintenance Supplies	942,885.11	1,004,313	1,070,880	66,567
6431	Textbook	185,537.66	241,956	416,334	174,378
6441	Library Books	354,820.29	387,773	273,808	(113,965)
6461	Warehouse Inventory Adjustments	-	16,000	16,000	-
6471	Food-Meat, Fish, Poultry	1,819,793.02	2,025,000	2,085,750	60,750
6472	Food- Dairy Products	1,111,338.79	1,175,000	1,210,250	35,250
6473	Food-Fresh Fruits & Vegetables	547,409.34	550,000	566,500	16,500
6474	Food-Canned Fruits & Vegetables	898,152.83	1,025,000	1,055,750	30,750
6475	Food-Groceries	1,297,500.92	1,475,000	1,519,250	44,250
6476	Food-Bakery Items	337,776.56	355,000	365,650	10,650
6477	Cleaning Supplies-Food Svc	86,437.81	155,000	90,000	(65,000)
6478	Paper Supplies-Food Svc	294,392.00	320,000	300,000	(20,000)
6479	Small Equiip-Food Svc	44,669.26	42,000	50,000	8,000
6481	Electric	4,088,788.02	4,622,639	4,534,882	(87,757)
6482	Gas - Natural	494,652.76	487,730	573,487	85,757
6486	Gasoline/Diesel	1,034,356.52	1,092,636	1,416,568	323,932
	Subtotal - Supplies	**23,820,902.11**	**26,411,325**	**25,721,037**	**(690,288)**
6521	Buildings	59,102,399.84	48,527,405	113,433,587	64,906,182
6531	Improvements Other than Buildings	759,764.11	492,000	20,000	(472,000)
6541	Regular Equipment	1,404,107.62	1,416,492	867,466	(549,026)
6542	Equipment - Classroom Instructional Apparatus	4,295,664.09	4,252,318	4,800,449	548,131
6543	Technology - Related Hardware	58,379.49	2,537,162	3,586,000	1,048,838
6544	Technology Software	-	25,000	25,000	-
6551	Vehicles - Except School Buses	430,274.19	697,175	-	(697,175)
6552	Pupil Transportation Vehicles - School Buses	2,414,494.82	2,814,122	2,690,602	(123,520)
	Subtotal - Capital	**68,465,084.16**	**60,761,674**	**125,423,104**	**64,661,430**
6611	Principal - Bonded Indebtedness	23,700,000.00	27,330,000	27,650,000	320,000
6613	Principal - Lease Purchase Agreements	1,760,000.00	1,840,000	1,860,000	20,000
6621	Interest - Bonded Indebtedness	16,401,928.49	19,221,615	19,315,575	93,960
6623	Interest - Lease Purchase Agreements	644,751.97	590,140	778,326	188,186
6631	Fees - Bonded Indebtedness	288,399.98	140,000	61,500	(78,500)
	Subtotal - Debt	**42,795,080.44**	**49,121,755**	**49,665,401**	**543,646**
	Total Expenditures	**453,222,861.90**	**477,311,704**	**551,172,091**	**73,860,387**

North Kansas City School District No. 74
Summary of Expenditures by Object - General Fund

Object	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
6111	Sal-Cert-Supt&Assoc/AsstSupt	187,702.06	305,311	442,997	137,686
6112	Sal-Cert-Princ,Dir,Supv,Coord	196,708.11	215,250	88,255	(126,995)
6113	Sal-Cert-Teachers, Libr, Couns	1,160,609.00	2,951,925	1,269,397	(1,682,528)
6118	Sal-Cert-Doctorate Interns	27,692.31	60,000	30,000	(30,000)
6122	Salaries-Certificated Prt-Time	209,827.27	57,717	165,303	107,586
6129	Salary-Cert-Supplemental Pay	29,130.19	-	-	-
6133	Sal-Cert Assoc Tchr-subjFICA	13,819.97	25,552	-	(25,552)
6150	Activity Fund Salaries	22,232.12	-	-	-
6151	Salary-Ncert-Dir,Supv, Coord	5,003,352.72	6,616,264	6,897,391	281,127
6152	Salary- Adm Assts & Attendance	7,230,997.51	7,906,978	8,051,243	144,265
6153	Salary- Nurses & Comm Resource	4,490,020.79	5,024,026	5,634,924	610,898
6154	Salary- Maintenance	2,024,508.33	2,094,280	2,333,901	239,621
6155	Salary-Custod,Whse,Security	10,515,733.64	10,153,391	11,745,262	1,591,871
6156	Salary-Food Svc	4,261,890.04	4,966,616	5,283,479	316,863
6157	Salary-Transp Drivers	3,738,706.56	4,074,537	4,956,091	881,554
6158	Sal-Transp Mech & Dispatch	836,739.44	921,074	918,504	(2,570)
6159	Sal-NC-IA,ParEd,Intrep,OT/PT	11,065,260.69	12,745,406	15,098,937	2,353,531
6160	Salary-Ncert-Tech Support	2,852,344.79	2,973,622	2,710,523	(263,099)
6161	Salary-Ncert-Suppl Pay	1,837,885.43	1,207,740	1,544,153	336,413
6162	Salary-Transp Aides	1,053,899.35	1,242,825	1,395,011	152,186
6163	Transp Training/Ref Wage	5,000.00	30,000	20,000	(10,000)
6164	Sal-NC Exempt Dist Support	239,606.94	135,969	130,765	(5,204)
6167	Food Svc Uniforms	16,065.65	17,000	17,000	-
6168	Food Svc Certification Pay	8,200.00	8,000	-	(8,000)
6169	Hours beyond Salary-SNE	5,037,394.64	3,091,740	3,284,662	192,922
6170	Salary-Teachers on PEERS	187.50	-	-	-
6171	NC-Clrk,ChCare,Com Ed,HlthAid	3,402,353.09	4,825,382	4,349,875	(475,507)
6172	Subs-Adm Asst,Clerks,SACC	174,641.89	190,000	138,041	(51,959)
6173	Subs-Health Svcs	11,497.50	-	-	-
6174	Subs-Cust,Maint,Whs,Security	71,422.22	15,000	20,000	5,000
6176	Subs- Food Svcs	4,046.25	1,000	10,000	9,000
6178	Subs-AEL Teachers	(584.15)	-	-	-
6179	Salary-CAPS Teachers(Fd 17)	499,811.66	547,965	511,931	(36,034)
6180	Leave Payoff-Salary	681,636.11	755,000	-	(755,000)
6182	Disability Payoff-Salary	-	22,000	22,000	-
6187	Salary-Classified-Vac Payout	79,568.45	120,000	-	(120,000)
	Subtotal - Salary	**66,989,908.07**	**73,301,570.00**	**77,069,645.00**	**3,768,075.00**
6211	Teacher's Retirement	478,159.73	619,331	367,397	(251,934)
6221	Non-Teacher Retirement	4,964,353.38	6,039,466	6,221,421	181,955
6231	Old Age Survivor and Disability (OASDI)	3,903,920.27	4,643,395	4,592,545	(50,850)
6232	Medicare	938,952.70	1,112,954	1,096,866	(16,088)
6242	Employee Insurance	12,140,545.42	14,706,270	15,368,045	661,775
6261	Workers' Compensation Insurance	1,567,881.00	992,157	1,051,686	59,529
6271	Unemployment Compensation	19,262.59	40,000	40,000	-
	Subtotal - Benefits	**24,013,075.09**	**28,153,573.00**	**28,737,960.00**	**584,387.00**
6311	Purchased Instructional Services - Tuition	832,333.50	1,000,000	1,000,000	-
6312	Instructional Program Improvement Services	461,132.38	626,103	385,630	(240,473)
6313	Pupil Services	2,414,997.53	2,650,000	2,000,000	(650,000)
6314	Staff Services	596,353.55	236,268	323,000	86,732
6315	Audit Services	97,650.00	100,000	100,000	-
6316	Data Processing and Technology Related Services	10,500.00	19,715	15,000	(4,715)
6317	Legal Services	14,738.28	50,250	40,250	(10,000)
6318	Election Services	82,724.49	65,000	65,000	-
6319	Other Professional Services	14,570,714.19	14,753,375	15,517,669	764,294
6331	Cleaning Services	31,065.29	44,256	45,600	1,344
6332	Repairs and Maintenance	1,411,731.91	1,731,898	1,654,030	(77,868)
6333	Rentals - Land and Buildings	1,791,768.00	1,793,000	579,000	(1,214,000)
6334	Rentals - Equipment	637,304.07	1,081,236	1,578,165	496,929

North Kansas City School District No. 74
Summary of Expenditures by Object - General Fund

Object	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
6335	Water and Sewer	929,331.86	1,041,801	1,041,801	-
6336	Trash Removal	306,626.06	341,080	300,000	(41,080)
6337	Technology-Related Repairs and Maintenance	6,297,991.50	6,678,704	6,730,000	51,296
6341	Contracted Transportation To and From School	6,891,746.76	6,392,926	7,439,495	1,046,569
6342	Other Contracted Pupil Transportation (Non-Route)	35,821.98	10,800	45,000	34,200
6343	Travel	944,572.36	883,946	614,278	(269,668)
6349	Other Transportation Services	1,578,823.93	1,364,670	2,111,616	746,946
6351	Property Insurance	1,267,779.00	1,457,946	1,366,870	(91,076)
6352	Liability Insurance	884,704.88	956,767	948,900	(7,867)
6353	Fidelity Bond Premiums	15,189.30	12,625	11,500	(1,125)
6354	Vehicle Insurance	662,126.00	745,111	789,818	44,707
6359	Judgments Against LEA and Settlements	25,000.00	50,000	50,000	-
6361	Communication	116,234.17	249,473	355,300	105,827
6362	Advertising	2,329.36	5,244	8,300	3,056
6363	Printing and Binding	45,824.40	42,962	12,835	(30,127)
6364	Telephone	408,711.15	454,324	478,300	23,976
6371	Dues and Membership	265,564.55	292,389	211,587	(80,802)
6391	Other Purchased Services	993,570.20	919,267	730,993	(188,274)
6399	Purchased Services - Subtotal	8,737.75	10,000	-	(10,000)
	Subtotal - Purchased Services	**44,633,698.40**	**46,061,136.00**	**46,549,937.00**	**488,801.00**
6411	General Supplies (Excludes 6412)	9,710,524.35	9,585,807	9,151,768	(434,039)
6412	Supplies - Technology - Related	507,599.46	1,773,795	1,021,160	(752,635)
6414	Commencement & Awards	64,267.41	76,676	3,000	(73,676)
6417	Maintenance Supplies	942,885.11	1,004,313	1,070,880	66,567
6431	Textbook	185,537.66	241,956	416,334	174,378
6441	Library Books	354,820.29	387,773	273,808	(113,965)
6461	Warehouse Inventory Adjustments	-	16,000	16,000	-
6471	Food-Meat, Fish, Poultry	1,819,793.02	2,025,000	2,085,750	60,750
6472	Food- Dairy Products	1,111,338.79	1,175,000	1,210,250	35,250
6473	Food-Fresh Fruits & Vegetables	547,409.34	550,000	566,500	16,500
6474	Food-Canned Fruits & Vegetables	898,152.83	1,025,000	1,055,750	30,750
6475	Food-Groceries	1,297,500.92	1,475,000	1,519,250	44,250
6476	Food-Bakery Items	337,776.56	355,000	365,650	10,650
6477	Cleaning Supplies-Food Svc	86,437.81	155,000	90,000	(65,000)
6478	Paper Supplies-Food Svc	294,392.00	320,000	300,000	(20,000)
6479	Small Equiip-Food Svc	44,669.26	42,000	50,000	8,000
6481	Electric	4,088,788.02	4,622,639	4,534,882	(87,757)
6482	Gas - Natural	494,652.76	487,730	573,487	85,757
6486	Gasoline/Diesel	1,034,356.52	1,092,636	1,416,568	323,932
	Subtotal - Supplies	**23,820,902.11**	**26,411,325**	**25,721,037**	**(690,288)**
	Total Expenditures	**159,457,583.67**	**173,927,604**	**178,078,579**	**4,150,975**

North Kansas City School District No. 74
Summary of Expenditures by Object - Teacher Fund

Object	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
6111	Sal-Cert-Supt&Assoc/AsstSupt	1,439,930.10	1,514,459	1,664,303	149,844
6112	Sal-Cert-Princ,Dir,Supv,Coord	15,547,632.61	16,798,886	16,599,198	(199,688)
6113	Sal-Cert-Teachers, Libr, Couns	110,451,452.51	117,107,641	119,649,820	2,542,179
6118	Sal-Cert-Doctorate Interns	92,495.19	90,000	120,000	30,000
6129	Salary-Cert-Supplemental Pay	7,192,009.65	7,003,034	6,469,011	(534,023)
6130	Salary-Part-time Cert Staff	137,696.60	103,804	103,804	-
6131	Salary-Subs for Teachers	340,789.06	308,294	316,894	8,600
6132	Salary-Sub Admin	66,011.00	-	-	-
6133	Sal-Cert Assoc Tchr-subjFICA	231,723.42	137,795	-	(137,795)
6141	Salary Cert-Vac Payout	60,965.60	125,000	-	(125,000)
6150	Activity Fund Salaries	(48,315.77)	-	-	-
6161	Salary-Ncert-Suppl Pay	2,673.17	-	-	-
6169	Hours beyond Salary-SNE	557.82	-	-	-
	Subtotal - Salary	**135,515,620.96**	**143,188,913**	**144,923,030**	**1,734,117.00**
6211	Teacher's Retirement	22,002,268.01	23,091,994	23,939,890	847,896
6221	Non-Teacher Retirement	12,359.15	37,236	1,633	(35,603)
6231	Old Age Survivor and Disability (OASDI)	49,557.22	65,318	1,478	(63,840)
6232	Medicare	1,890,627.88	2,029,940	2,080,864	50,924
6242	Employee Insurance	17,558,479.55	17,654,495	18,448,943	794,448
6261	Workers' Compensation Insurance	-	962,913	1,120,688	157,775
	Subtotal - Benefits	**41,513,291.81**	**43,841,896**	**45,593,496**	**1,751,600**
6311	Purchased Instructional Services - Tuition	1,367,435.68	2,175,410	2,625,000	449,590
6314	Staff Services	4,108,765.18	4,284,856	4,853,981	569,125
6341	Contracted Transportation To and From School	-	96	-	(96)
6343	Travel	-	2,500	2,500	-
6391	Other Purchased Services	-	7,000	7,000	-
	Subtotal - Purchased Services	**5,476,200.86**	**6,469,862**	**7,488,481**	**1,018,619**
	Total Expenditures	**182,505,113.63**	**193,500,671**	**198,005,007**	**4,504,336**

North Kansas City School District No. 74
Summary of Expenditures by Object - Debt Service Fund

Object	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
5111	Principal - Bonded Indebtedness	23,700,000.00	27,330,000	27,650,000	320,000
5211	Interest - Bonded Indebtedness	16,401,928.49	19,221,615	19,315,575	93,960
5311	Fees - Bonded Indebtedness	9,463.54	15,000	11,500	(3,500)
	Subtotal - Debt Service	**40,111,392.03**	**46,566,615**	**46,977,075**	**410,460**
	Total Expenditures	**40,111,392.03**	**46,566,615**	**46,977,075**	**410,460**

North Kansas City School District No. 74
Summary of Expenditures by Object - Capital Projects Fund

Object	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
6521	Buildings	5,531,769.26	4,838,231	3,745,000	(1,093,231)
6531	Improvements Other than Buildings	759,764.11	492,000	20,000	(472,000)
6541	Regular Equipment	1,404,107.62	1,416,492	867,466	(549,026)
6542	Equipment - Classroom Instructional Apparatus	4,295,664.09	4,252,318	4,800,449	548,131
6543	Technology - Related Hardware	58,379.49	2,537,162	3,586,000	1,048,838
6544	Technology Software	-	25,000	25,000	-
6551	Vehicles - Except School Buses	430,274.19	697,175	-	(697,175)
6552	Pupil Transportation Vehicles - School Buses	2,414,494.82	2,814,122	2,690,602	(123,520)
6613	Principal - Lease Purchase Agreements	1,760,000.00	1,840,000	1,860,000	20,000
6623	Interest - Lease Purchase Agreements	644,751.97	590,140	778,326	188,186
6633	Fees - Lease Purchase Agreements	-	-	-	-
	Subtotal - Capital Outlay	**17,299,205.55**	**19,502,640**	**18,372,843**	**(1,129,797)**
	Total Expenditures	**17,299,205.55**	**19,502,640**	**18,372,843**	**(1,129,797)**

North Kansas City School District No. 74
Summary of Expenditures by Object - Capital Projects - Bond Sub-Fund

Object	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
6521	Buildings	53,570,630.58	43,689,174	109,688,587	65,999,413
6631	Fees - Bonded Indebtedness	278,936.44	125,000	50,000	(75,000)
	Subtotal - Capital Outlay	**53,849,567.02**	**43,814,174**	**109,738,587**	**65,924,413**
	Total Expenditures	**53,849,567.02**	**43,814,174**	**109,738,587**	**65,924,413**

North Kansas City School District No. 74
Summary of Expenditures by Function - All Funds

Function	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
1111	Elementary Instruction	56,113,865.52	58,424,429.00	59,468,486	1,044,057
1131	Middle/Junior High Instruction	24,735,365.08	25,826,794.00	26,744,767	917,973
1136	Middle School Extra Duty	842,725.75	668,606.00	855,650	187,044
1151	Senior High Instruction	34,642,892.37	35,322,209.00	36,281,642	959,433
1191	Summer School (Regular) Instruction	2,568,573.45	2,332,516.00	2,284,217	(48,299)
1195	Virtual Instruction	0.00	-	0	0
1211	Gifted & Talented Instruction	2,777,644.61	2,881,600.00	2,903,852	22,252
1221	Special Education and Related Services	33,378,604.35	37,051,132.00	40,613,244	3,562,112
1224	Proportionate Share Services	44,788.31	-	0	0
1251	Supplemental Instruction	2,089,025.52	2,913,169.00	1,856,814	(1,056,355)
1254	Institutions for Neglected Students	157,266.01	163,904.00	163,904	0
1271	Bilingual	6,084,061.33	6,854,216.00	7,315,053	460,837
1281	Early Childhood Special Education	6,123,516.30	7,443,412.00	7,468,298	24,886
1321	Business Education	3,248.48	5,000.00	7,950	2,950
1331	Family Consumer Sciences Education	66,115.60	45,366.00	47,366	2,000
1341	Health Sciences Education	29,972.19	30,000.00	30,000	0
1351	Marketing and Cooperative Education	18,062.82	22,000.00	22,000	0
1361	Trade and Industrial Education	22,782.62	52,152.00	32,541	(19,611)
1371	Project Lead the Way	514,491.66	150,356.00	130,450	(19,906)
1390	Career Education Other	120,020.80	-	0	0
1391	Other Career Education (Non-Program Specific)	1,083,694.40	1,427,073.00	1,459,087	32,014
1411	Student Activities	1,575,580.79	312,850.00	1,300,000	987,150
1421	School-Sponsored Athletics	1,952,149.91	2,344,373.00	1,635,863	(708,510)
1491	Other Student Activities	0.00			0
1611	Adult Education	110,503.28	361,966.00	165,049	(196,917)
1612	Workplace Literacy	6,227.36	6,350.00	15,075	8,725
1613	Family Literacy	-	-	0	0
1614	English as 2nd Lang./English to Spkrs of Othr Lang	503,308.29	409,995.00	365,306	(44,689)
1617	Integrated Education and Training	0.00	-	0	0
1671	Community Education/Life Enrichment	30,428.96	55,667.00	56,355	688
1911	Tuition to Other Districts within the State	107,925.28	688,600.00	725,000	36,400
1913	Tuition to Private Agencies	0.00	-	0	0
1921	Area Career Center Fees	413,500.00	442,900.00	575,000	132,100
1931	Tuition, Special Ed Services-Other Distr in State	398,545.57	490,000.00	715,000	225,000
1932	Tuition, Spec Ed Prog Outside the State	80,000.00	65,000.00	70,000	5,000
1941	Contracted Education Services	1,201,859.73	1,752,563.00	1,905,000	152,437
	Subtotal - Instruction	**177,796,746.34**	**188,544,198.00**	**195,212,969**	**6,668,771**
2112	Attendance Services	978,471.09	1,044,535.00	1,091,514	46,979
2113	Social Work Services	5,361,124.66	5,748,856.00	6,016,063	267,207
2121	System Support for Guidance Services	240,547.90	222,926.00	78,156	(144,770)
2122	Counseling Services	5,731,571.50	5,855,322.00	6,066,377	211,055
2131	Health, Psych, Speech, and Audio - Serive Area Dir	779,479.52	637,749.00	713,892	76,143
2134	Nursing Services	3,108,991.41	3,501,844.00	3,785,980	284,136
2142	Psychological Testing Services	8,475.09	5,798.00	42,282	36,484
2152	Speech Pathology and Audiology Services	1,080,563.96	1,559,620.00	1,784,396	224,776
2162	Occupational Therapy-Related Services	1,521,830.98	1,793,246.00	1,829,229	35,983
2172	Physical Therapy-Related Services	53,291.19	55,605.00	57,570	1,965
2182	Visually Impaired/Vision Services	95,628.19	147,165.00	114,691	(32,474)
2191	Other Support Services - Students	1,562,948.64	575,499.00	1,673,409	1,097,910
2211	Service Area Direction-Improvement of Instruction	7,582,155.36	7,874,232.00	8,587,274	713,042
2212	Instruction and Curriculum Development Services	4,801,744.47	5,320,714.00	4,708,529	(612,185)
2213	Instructional Staff Training Services	115,550.75	140,419.00	181,579	41,160
2214	Professional Development - One Percent	1,082,740.77	512,143.00	211,358	(300,785)
2222	School Library Services	4,010,688.09	4,171,062.00	4,099,241	(71,821)
2225	Instruction-Related Technology	11,414,167.96	15,509,903.00	17,560,059	2,050,156
2311	Board of Education Services	492,667.62	604,500.00	492,500	(112,000)
2321	Executive Administration Services	1,483,028.68	1,421,166.00	1,412,837	(8,329)
2329	Other Executive Administration Services	400,225.73	356,314.00	369,426	13,112
2331	Administrative Technology Services	3,784,814.74	3,874,457.00	3,697,673	(176,784)
2411	Office of the Principal Services	19,276,786.19	21,075,458.00	20,965,948	(109,510)
2491	Other Support Services - School Administration	558,003.23	579,360.00	598,233	18,873
2521	Fiscal Services - Service Area Direction	1,962,674.13	6,059,568.00	2,273,253	(3,786,315)

North Kansas City School District No. 74
Summary of Expenditures by Function - All Funds

Function	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
2522	Budgeting Services	976,793.71	1,255,685.00	1,025,824	(229,861)
2541	Operation and Maintenance of Plant Services	3,588,614.98	4,407,065.00	4,265,930	(141,135)
2542	Care and Upkeep of Building Services	27,580,639.45	26,931,048.00	25,404,143	(1,526,905)
2543	Care and Upkeep of Grounds Services	1,546,758.11	2,463,071.00	2,119,521	(343,550)
2544	Care and Upkeep of Equipment Services	2,337,223.45	2,271,578.00	2,597,837	326,259
2545	Vehicle Servicing and Maintenance Services - Other	0	-	577,000	577,000
2546	Security Services	6,895,890.77	7,335,094.00	7,339,628	4,534
2551	Contracted Transportation Services for Students	744,596.91	465,800.00	859,000	393,200
2552	District Operated Non-Disabled Student Trans Cost	13,368,857.71	16,842,337.00	19,319,627	2,477,290
2553	Contracted K-12 Disabled Transportation Services	1,559,384.08	1,277,926.00	1,840,495	562,569
2554	District Operated K-12 Disabled Trans. Services	5,996,274.14	2,420,000.00	2,434,436	14,436
2555	Payment to Other Districts for Non-Disabled Trans.	388,988.90	150,000.00	275,000	125,000
2558	Non-Allowable Transportation Expenditure	29,251.63	33,735.00	29,500	(4,235)
2559	Early Childhood Special Education Trans. Serv.	4,242,089.25	4,510,000.00	4,510,000	0
2561	Food Services - Service Area Direction	3,243,080.34	3,257,870.00	3,288,317	30,447
2562	Food Preparation and Dispensing Services	11,881,597.12	13,507,058.00	13,488,861	(18,197)
2571	Internal Services - Services Area Direction	533,360.67	620,768.00	623,037	2,269
2572	Purchasing Services	231,432.27	153,450.00	158,683	5,233
2573	Warehousing and Distributing Services	571,315.88	606,565.00	604,264	(2,301)
2574	Printing, Publishing, and Duplicating Services	142,267.56	71,230.00	76,000	4,770
2621	Plan, Rsrch, Dev, and Eval.-Service Area Direction	662,761.28	802,301.00	540,303	(261,998)
2622	Development Services	241,171.43	235,927.00	258,446	22,519
2631	Information Services - Service Area Direction	447,064.71	484,633.00	600,703	116,070
2632	Internal Information Services	237,214.44	249,275.00	257,924	8,649
2641	Staff Services - Service Area Direction	712,059.78	742,751.00	740,922	(1,829)
2642	Recruitment and Placement Services	1,687,887.29	2,757,748.00	1,045,278	(1,712,470)
2644	In-Service Training for Non-Instructional Staff	92,495.95	69,389.00	48,814	(20,575)
2645	Health Services	252,477.58	337,156.00	338,337	1,181
2663	Programming Services	560,065.94	706,380.00	259,400	(446,980)
2691	Other Support Services - Central	840,722.14	905,585.00	802,719	(102,866)
	Subtotal - Support Services	**169,080,509.32**	**184,518,886.00**	**184,141,418**	**(377,468)**
3210	Community Services	0.00	1,120.00	0	(1,120)
3211	Community Rec. Services-Service Area Direction	890,615.06	953,448.00	1,046,236	92,788
3511	Early Childhood Program	612,512.61	756,914.00	1,868,549	1,111,635
3512	Early Childhood Instruction	3,875,386.43	3,882,646.00	4,247,684	365,038
3611	Welfare Activities Services	11,118.98	7,000.00	7,000	0
3711	Non-Public School Students' Services	86,292.01	-	0	0
3811	Custody and Care of Children Services	3,618,444.59	5,060,284.00	4,798,313	(261,971)
3912	Parental Involvement	127,668.20	171,048.00	147,934	(23,114)
	Subtotal - Community Services	**9,222,037.88**	**10,832,460.00**	**12,115,716**	**1,283,256**
4021	Facilities Acquisition and Construction Services-S	0.00	-	0	0
4031	Architecture, Engineering and Legal Services	10,603,158.01	3,680,518.00	3,228,835	(451,683)
4051	Building Acq., Constr. and Improvements Services	43,725,329.91	40,613,887.00	106,807,752	66,193,865
4091	Other Facilities Acq. and Constr. Services	0.00	-	0	0
	Subtotal - Capital Outlay	**54,328,487.92**	**44,294,405.00**	**110,036,587**	**65,742,182**
5111	Principal - Bonded Indebtedness	23,700,000.00	27,330,000.00	27,650,000	320,000
5131	Principal - Lease Purchase Agreement	1,760,000.00	1,840,000.00	1,860,000	20,000
5211	Interest - Bonded Indebtedness	16,401,928.49	19,221,615.00	19,315,575	93,960
5221	Interest - Short Term Loans	0.00	-	0	0
5231	Interest - Lease Purchase Agreements	644,751.97	590,140.00	778,326	188,186
5311	Fees - Bonded Indebtedness	288,399.98	140,000.00	61,500	(78,500)
	Subtotal - Debt Service	**42,795,080.44**	**49,121,755.00**	**49,665,401**	**543,646**
	Total Expenditures	**453,222,861.90**	**477,311,704.00**	**551,172,091**	**73,860,387**

North Kansas City School District No. 74
Summary of Expenditures by Function - General Fund

Function	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
1111	Elementary Instruction	3,222,692.41	4,235,618	2,844,466	(1,391,152)
1131	Middle/Junior High Instruction	1,459,767.79	1,634,921	1,573,119	(61,802)
1136	Middle School Extra Duty	105,673.73	40,919	132,868	91,949
1151	Senior High Instruction	3,867,315.13	4,162,898	4,095,133	(67,765)
1191	Summer School (Regular) Instruction	557,688.01	301,714	268,527	(33,187)
1195	Virtual Instruction	0.00	-	0	0
1211	Gifted & Talented Instruction	135,202.32	150,620	155,678	5,058
1221	Special Education and Related Services	11,062,346.79	13,070,931	15,554,339	2,483,408
1224	Proportionate Share Services	368,077.86	125,452	128,693	3,241
1251	Supplemental Instruction	157,266.01	163,904	163,904	0
1254	Institutions for Neglected Students	1,372,700.80	1,498,741	1,752,152	253,411
1271	Bilingual	1,746,088.18	2,183,604	2,263,793	80,189
1281	Early Childhood Special Education	3,248.48	5,000	7,950	2,950
1321	Business Education	66,115.60	45,366	47,366	2,000
1331	Family Consumer Sciences Education	29,972.19	30,000	30,000	0
1341	Health Sciences Education	18,062.82	22,000	22,000	0
1351	Marketing and Cooperative Education	3,532.62	7,541	7,541	0
1361	Trade and Industrial Education	140,105.17	150,356	130,450	(19,906)
1371	Project Lead the Way	120,020.80	-	0	0
1390	Career Education Other	948,757.08	1,257,989	1,326,495	68,506
1391	Other Career Education (Non-Program Specific)	1,575,580.79	312,850	1,300,000	987,150
1411	Student Activities	1,919,894.31	2,303,186	1,598,946	(704,240)
1421	School-Sponsored Athletics	0.00			0
1491	Other Student Activities	110,503.28	361,966	165,049	(196,917)
1611	Adult Education	6,227.36	6,350	15,075	8,725
1612	Workplace Literacy	0.00	-	0	0
1613	Family Literacy	503,308.29	409,995	365,306	(44,689)
1614	English as 2nd Lang./English to Spkrs of Othr Lang	0.00	-	0	0
1617	Integrated Education and Training	30,428.96	55,667	56,355	688
1671	Community Education/Life Enrichment	0.00	-	0	0
1941	Contracted Education Services	853,644.90	1,291,153	1,390,000	98,847
	Subtotal - Instruction	**30,384,221.68**	**33,828,741**	**35,395,205**	**1,566,464**
2112	Attendance Services	978,471.09	1,044,535	1,091,514	46,979
2113	Social Work Services	5,286,843.53	5,723,811	5,991,019	267,208
2121	System Support for Guidance Services	240,547.90	222,926	78,156	(144,770)
2122	Counseling Services	437,154.79	521,107	449,054	(72,053)
2131	Health, Psych, Speech, and Audio - Serive Area Dir	779,479.52	637,749	713,892	76,143
2134	Nursing Services	3,108,991.41	3,501,844	3,785,980	284,136
2152	Speech Pathology and Audiology Services	968,679.92	1,457,300	1,677,897	220,597
2162	Occupational Therapy-Related Services	1,521,830.98	1,793,246	1,829,229	35,983
2172	Physical Therapy-Related Services	53,291.19	55,605	57,570	1,965
2182	Visually Impaired/Vision Services	95,628.19	147,165	114,691	(32,474)
2191	Other Support Services - Students	505,439.64	568,078	535,067	(33,011)
2211	Service Area Direction-Improvement of Instruction	1,442,243.36	1,370,324	1,228,365	(141,959)
2212	Instruction and Curriculum Development Services	2,548,647.81	2,792,887	2,150,080	(642,807)
2213	Instructional Staff Training Services	41,897.89	64,575	64,326	(249)
2214	Professional Development - One Percent	482,915.45	41,927	52,400	10,473
2222	School Library Services	1,147,950.18	1,219,834	1,118,947	(100,887)
2225	Instruction-Related Technology	7,602,266.57	8,948,661	9,803,449	854,788
2311	Board of Education Services	492,667.62	604,500	492,500	(112,000)
2321	Executive Administration Services	762,219.82	659,198	674,037	14,839
2329	Other Executive Administration Services	400,225.73	356,314	369,426	13,112
2331	Administrative Technology Services	3,543,338.60	3,874,457	3,697,673	(176,784)
2411	Office of the Principal Services	7,626,373.96	8,771,632	8,207,558	(564,074)
2521	Fiscal Services - Service Area Direction	1,962,674.13	2,846,068	2,222,253	(623,815)
2522	Budgeting Services	976,793.71	1,255,685	1,025,824	(229,861)
2541	Operation and Maintenance of Plant Services	3,569,831.14	4,287,065	4,220,930	(66,135)
2542	Care and Upkeep of Building Services	21,829,547.82	21,850,048	21,831,143	(18,905)

North Kansas City School District No. 74
Summary of Expenditures by Function - General Fund

Function	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
2543	Care and Upkeep of Grounds Services	1,481,253.92	2,196,071	2,099,521	(96,550)
2544	Care and Upkeep of Equipment Services	2,052,247.36	2,001,190	2,304,871	303,681
2545	Vehicle Servicing and Maintenance Services - Other		-	577,000	577,000
2546	Security Services	6,336,115.53	6,781,453	7,179,628	398,175
2551	Contracted Transportation Services for Students	744,596.91	465,800	859,000	393,200
2552	District Operated Non-Disabled Student Trans Cost	10,923,366.25	13,995,790	16,621,525	2,625,735
2553	Contracted K-12 Disabled Transportation Services	1,559,384.08	1,277,926	1,840,495	562,569
2554	District Operated K-12 Disabled Trans. Services	5,996,274.14	2,420,000	2,434,436	14,436
2555	Payment to Other Districts for Non-Disabled Trans.	388,988.90	150,000	275,000	125,000
2558	Non-Allowable Transportation Expenditure	29,251.63	33,735	29,500	(4,235)
2559	Early Childhood Special Education Trans. Serv.	4,242,089.25	4,510,000	4,510,000	0
2561	Food Services - Service Area Direction	3,243,080.34	3,257,870	3,288,317	30,447
2562	Food Preparation and Dispensing Services	11,634,929.28	13,393,558	13,388,861	(4,697)
2571	Internal Services - Services Area Direction	276,817.24	432,555	613,037	180,482
2572	Purchasing Services	231,432.27	153,450	158,683	5,233
2573	Warehousing and Distributing Services	571,315.88	606,565	604,264	(2,301)
2574	Printing, Publishing, and Duplicating Services	142,267.56	71,230	76,000	4,770
2621	Plan, Rsrch, Dev, and Eval.-Service Area Direction	273,509.15	384,250	328,800	(55,450)
2622	Development Services	241,171.43	235,927	258,446	22,519
2631	Information Services - Service Area Direction	447,064.71	484,633	600,703	116,070
2632	Internal Information Services	237,214.44	249,275	257,924	8,649
2642	Recruitment and Placement Services	1,587,996.76	2,506,253	938,244	(1,568,009)
2644	In-Service Training for Non-Instructional Staff	92,495.95	69,389	48,814	(20,575)
2645	Health Services	69,380.54	146,673	141,700	(4,973)
2663	Programming Services	560,065.94	706,380	259,400	(446,980)
2691	Other Support Services - Central	310,958.11	339,741	218,761	(120,980)
	Subtotal - Support Services	**122,079,219.52**	**131,486,255**	**133,395,910**	**1,909,655**
3210	Community Services	-	1,120	0	(1,120)
3211	Community Rec. Services-Service Area Direction	802,458.89	874,993	974,651	99,658
3511	Early Childhood Program	612,512.61	756,914	761,495	4,581
3512	Early Childhood Instruction	1,735,647.19	1,741,249	2,598,071	856,822
3611	Welfare Activities Services	11,118.98	7,000	7,000	0
3711	Non-Public School Students' Services	86,292.01	-	0	0
3811	Custody and Care of Children Services	3,618,444.59	5,060,284	4,798,313	(261,971)
3912	Parental Involvement	127,668.20	171,048	147,934	(23,114)
	Subtotal - Community Services	**6,994,142.47**	**8,612,608**	**9,287,464**	**674,856**
	Total Expenditures	**159,457,583.67**	**173,927,604**	**178,078,579**	**4,150,975**

North Kansas City School District No. 74
Summary of Expenditures by Function - Teacher Fund

Function	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
1111	Elementary Instruction	52,891,173.11	54,179,853	56,624,020	2,444,167
1131	Middle/Junior High Instruction	23,275,597.29	24,191,873	25,171,648	979,775
1136	Middle School Extra Duty	737,052.02	627,687	722,782	95,095
1151	Senior High Instruction	30,724,756.42	31,118,311	32,186,509	1,068,198
1191	Summer School (Regular) Instruction	2,010,885.44	2,030,802	2,015,690	(15,112)
1211	Gifted & Talented Instruction	2,642,442.29	2,730,980	2,748,174	17,194
1221	Special Education and Related Services	22,285,721.54	23,905,201	25,008,905	1,103,704
1224	Proportionate Share Services	44,788.31	0	0	0
1251	Supplemental Instruction	1,720,947.66	2,787,717	1,728,121	(1,059,596)
1254	Institutions for Neglected Students	4,711,360.53	5,355,475	5,562,901	207,426
1271	Bilingual	4,371,634.12	5,254,808	5,199,505	(55,303)
1281	Early Childhood Special Education	19,250.00	27,500	25,000	(2,500)
1361	Trade and Industrial Education	6,390.60	0	0	0
1371	Project Lead the Way	132,963.80	133,084	132,592	(492)
1421	School-Sponsored Athletics	21,327.35	38,687	36,917	(1,770)
1911	Tuition to Other Districts within the State	107,925.28	688,600	725,000	36,400
1921	Area Career Center Fees	413,500.00	442,900	575,000	132,100
1931	Tuition, Special Ed Services-Other Distr in State	398,545.57	490,000	715,000	225,000
1932	Tuition, Spec Ed Prog Outside the State	80,000.00	65,000	70,000	5,000
1941	Contracted Education Services	348,214.83	461,410	515,000	53,590
	Subtotal - Instruction	**146,944,476.16**	**154,529,888**	**159,762,764**	**5,232,876**
2113	Social Work Services	74,281.13	25,045	25,044	(1)
2122	Counseling Services	5,294,416.71	5,334,215	5,617,323	283,108
2142	Psychological Testing Services	8,475.09	5,798	42,282	36,484
2152	Speech Pathology and Audiology Services	111,884.04	102,320	106,499	4,179
2191	Other Support Services - Students	1,057,509.00	7,421	1,138,342	1,130,921
2211	Service Area Direction-Improvement of Instruction	5,965,335.83	6,283,908	6,553,709	269,801
2212	Instruction and Curriculum Development Services	2,190,826.15	2,519,554	2,533,449	13,895
2213	Instructional Staff Training Services	73,652.86	75,844	117,253	41,409
2214	Professional Development - One Percent	599,825.32	470,216	158,958	(311,258)
2222	School Library Services	2,862,737.91	2,951,228	2,980,294	29,066
2225	Instruction-Related Technology	38,262.57	37,104	205,361	168,257
2321	Executive Administration Services	691,580.34	723,968	738,800	14,832
2331	Administrative Technology Services	241,476.14	0	0	0
2411	Office of the Principal Services	11,650,412.23	12,303,826	12,758,390	454,564
2491	Director Activities	558,003.23	579,360	598,233	18,873
2521	Fiscal Services - Service Area Direction	0.00	3,162,500	0	(3,162,500)
2621	Plan, Rsrch, Dev, and Eval.-Service Area Direction	389,252.13	418,051	211,503	(206,548)
2641	Staff Services - Service Area Direction	712,059.78	742,751	740,922	(1,829)
2642	Recruitment and Placement Services	99,890.53	251,495	107,034	(144,461)
2645	Health Services	183,097.04	190,483	196,637	6,154
2691	Other Support Services - Central	529,764.03	565,844	583,958	18,114
	Subtotal - Support Services	**33,332,742.06**	**36,750,931**	**35,413,991**	**(1,336,940)**
3211	Community Rec. Services-Service Area Direction	88,156.17	78,455	71,585	(6,870)
3511	Early Childhood Program	-	0	1,107,054	1,107,054
3512	Early Childhood Instruction	2,139,739.24	2,141,397	1,649,613	(491,784)
	Subtotal - Community Services	**2,227,895.41**	**2,219,852.00**	**2,828,252**	**608,400**
	Total Expenditures	**182,505,113.63**	**193,500,671**	**198,005,007**	**4,504,336**

North Kansas City School District No. 74
Summary of Expenditures by Function - Debt Service Fund

Function	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
5111	Principal - Bonded Indebtedness	23,700,000.00	27,330,000	27,650,000	320,000
5211	Interest - Bonded Indebtedness	16,401,928.49	19,221,615	19,315,575	93,960
5311	Fees - Bonded Indebtedness	9,463.54	15,000	11,500	(3,500)
	Subtotal - Debt Service	**40,111,392.03**	**46,566,615**	**46,977,075**	**410,460**
	Total Expenditures	**40,111,392.03**	**46,566,615**	**46,977,075**	**410,460**

North Kansas City School District No. 74
Summary of Expenditures by Function - Capital Projects Fund

Function	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
1111	Elementary Instruction	-	8,958	0	(8,958)
1151	Senior High Instruction	50,820.82	41,000	0	(41,000)
1221	Special Education and Related Services	30,536.02	75,000	50,000	(25,000)
1281	Early Childhood Special Education	5,794.00	5,000	5,000	0
1361	Trade and Industrial Education	-	17,111	0	(17,111)
1371	Project Lead the Way	367,995.89	-	0	0
1391	Other Career Education (Non-Program Specific)	1,973.52	36,000	0	(36,000)
1421	School-Sponsored Athletics	10,928.25	2,500	0	(2,500)
	Subtotal - Instruction	**468,048.50**	**185,569**	**55,000**	**(130,569)**
2211	Service Area Direction-Improvement of Instruction	174,576.17	220,000	805,200	585,200
2212	Instruction and Curriculum Development Services	62,270.51	8,273	25,000	16,727
2225	Instruction-Related Technology	3,773,638.82	6,524,138	7,551,249	1,027,111
2321	Executive Administration Services	29,228.52	38,000	0	(38,000)
2521	Fiscal Services - Service Area Direction	0.00	51,000	51,000	0
2541	Operation and Maintenance of Plant Services	18,783.84	120,000	45,000	(75,000)
2542	Care and Upkeep of Building Services	5,751,091.63	5,081,000	3,573,000	(1,508,000)
2543	Care and Upkeep of Grounds Services	65,504.19	267,000	20,000	(247,000)
2544	Care and Upkeep of Equipment Services	284,976.09	270,388	292,966	22,578
2546	Security Services	559,775.24	553,641	160,000	(393,641)
2552	District Operated Non-Disabled Student Trans Cost	2,445,491.46	2,846,547	2,698,102	(148,445)
2562	Food Preparation and Dispensing Services	246,667.84	113,500	100,000	(13,500)
2571	Internal Services - Services Area Direction	256,543.43	188,213	10,000	(178,213)
	Subtotal - Support Services	**13,668,547.74**	**16,281,700**	**15,331,517**	**(950,183)**
4051	Building Acq., Constr. and Improvements Services	757,857.34	605,231	348,000	(257,231)
	Subtotal - Capital Outlay	**757,857.34**	**605,231**	**348,000**	**(257,231)**
5131	Principal - Lease Purchase Agreement	1,760,000.00	1,840,000	1,860,000	20,000
5231	Interest - Lease Purchase Agreements	644,751.97	590,140	778,326	188,186
	Subtotal - Debt Service	**2,404,751.97**	**2,430,140**	**2,638,326**	**208,186**
	Total Expenditures	**17,299,205.55**	**19,502,640**	**18,372,843**	**(1,129,797)**

North Kansas City School District No. 74
Summary of Expenditures by Function - Capital Projects - Bond Sub-Fund

Function	Description	FY25 Actual	FY26 Budget Estimate	FY27 Budget Recommendation	Change FY26 to FY27
4031	Architecture, Engineering and Legal Services	10,603,158.01	3,680,518	3,228,835	(451,683)
4051	Building Acq., Constr. and Improvements Services	42,967,472.57	40,008,656	106,459,752	66,451,096
5311	Fees - Bonded Indebtedness	278,936.44	125,000	50,000	(75,000)
	Subtotal - Capital Outlay	**53,849,567.02**	**43,814,174**	**109,738,587**	**65,924,413**
	Total Expenditures	**53,849,567.02**	**43,814,174**	**109,738,587**	**65,924,413**

North Kansas City School District 74

Clay County, Missouri

General Obligation Debt Amortization

PIPER | SANDLER

Prepared 06/01/26

	Series 2016A Callable 3/1/25			Series 2016B Callable 3/1/26			Series 2020 Callable 3/1/28			Series 2021 Callable 3/1/28			Series 2022 Callable 3/1/32		
Date	Principal	Coupon Rate	Interest	Principal	Coupon Rate	Interest	Principal	Coupon Rate	Interest	Principal	Coupon Rate	Interest	Principal	Coupon Rate	Interest
09/01/26			61,900			1,435,513			1,078,256			679,150			3,647,719
03/01/27	5,435,000	2.000%	61,900	6,970,000	4.000%	1,435,513	4,870,000	5.000%	1,078,256	2,680,000	5.000%	679,150	1,950,000	6.000%	3,647,719
09/01/27			7,550			1,296,113			956,506			612,150			3,589,219
03/01/28	755,000	2.000%	7,550	7,245,000	4.000%	1,296,113	5,020,000	5.000%	956,506	2,815,000	5.000%	612,150	2,150,000	6.000%	3,589,219
09/01/28			-			1,151,213			831,006			541,775			3,524,719
03/01/29			-	7,535,000	4.000%	1,151,213	5,175,000	5.000%	831,006	2,930,000	5.000%	541,775	4,400,000	6.000%	3,524,719
09/01/29			-			1,000,513			701,631			468,525			3,392,719
03/01/30			-	7,840,000	4.000%	1,000,513	5,330,000	3.000%	701,631	3,020,000	4.000%	468,525	5,500,000	6.000%	3,392,719
09/01/30			-			843,713			621,681			408,125			3,227,719
03/01/31			-	8,150,000	3.000%	843,713	5,495,000	3.000%	621,681	3,115,000	3.000%	408,125	6,150,000	6.000%	3,227,719
09/01/31			-			721,463			539,256			361,400			3,043,219
03/01/32			-	8,480,000	3.000%	721,463	5,660,000	1.625%	539,256	3,210,000	2.000%	361,400	1,175,000	6.000%	3,043,219
09/01/32			-			594,263			493,269			329,300			3,007,969
03/01/33			-	8,735,000	3.250%	594,263	5,835,000	1.750%	493,269	3,305,000	2.000%	329,300	2,400,000	6.000%	3,007,969
09/01/33			-			452,319			442,213			296,250			2,935,969
03/01/34			-	8,995,000	3.250%	452,319	6,010,000	1.750%	442,213	3,405,000	2.000%	296,250	3,250,000	5.500%	2,935,969
09/01/34			-			306,150			389,625			262,200			2,846,594
03/01/35			-	9,275,000	3.250%	306,150	6,195,000	2.000%	389,625	3,510,000	2.000%	262,200	5,375,000	5.250%	2,846,594
09/01/35			-			155,431			327,675			227,100			2,705,500
03/01/36			-	9,565,000	3.250%	155,431	6,380,000	2.000%	327,675	3,600,000	2.000%	227,100	6,425,000	5.250%	2,705,500
09/01/36			-			-			263,875			191,100			2,536,844
03/01/37			-			-	6,575,000	1.875%	263,875	3,670,000	2.000%	191,100	10,900,000	5.250%	2,536,844
09/01/37			-			-			202,234			154,400			2,250,719
03/01/38			-			-	6,745,000	1.875%	202,234	3,745,000	2.000%	154,400	13,200,000	5.250%	2,250,719
09/01/38			-			-			139,000			116,950			1,904,219
03/01/39			-			-	6,880,000	2.000%	139,000	3,820,000	2.000%	116,950	14,000,000	5.250%	1,904,219
09/01/39			-			-			70,200			78,750			1,536,719
03/01/40			-			-	7,020,000	2.000%	70,200	3,900,000	2.000%	78,750	15,000,000	5.250%	1,536,719
09/01/40			-			-			-			39,750			1,142,969
03/01/41			-			-			-	3,975,000	2.000%	39,750	23,500,000	4.750%	1,142,969
09/01/41			-			-			-			-			584,844
03/01/42			-			-			-			-	24,625,000	4.750%	584,844
09/01/42			-			-			-			-			-
03/01/43			-			-			-			-			-
09/01/43			-			-			-			-			-
03/01/44			-			-			-			-			-
09/01/44			-			-			-			-			-
03/01/45			-			-			-			-			-
09/01/45			-			-			-			-			-
Totals	6,190,000		138,900	82,790,000		15,913,375	83,190,000		14,112,856	50,700,000		9,533,850	140,000,000		83,755,313

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Prepared 06/01/26

Series 2024 Callable 3/1/33			Series 2025 Callable 3/1/35			Total							
Principal	Coupon Rate	Interest	Principal	Coupon Rate	Interest	Principal Paid	Interest Total	Period Total	Fiscal Year	Fiscal Year Total	Calendar Year Total	Remaining Principal Balance	Date
		239,125			2,516,125	-	9,657,788	9,657,788		-		467,435,000	09/01/26
995,000	5.000%	239,125	4,750,000	6.000%	2,516,125	27,650,000	9,657,788	37,307,788	2027	46,965,575	-	439,785,000	03/01/27
		214,250			2,373,625	-	9,049,413	9,049,413		-	46,357,200	439,785,000	09/01/27
1,050,000	5.000%	214,250	9,500,000	6.000%	2,373,625	28,535,000	9,049,413	37,584,413	2028	46,633,825	-	411,250,000	03/01/28
		188,000			2,088,625	-	8,325,338	8,325,338		-	45,909,750	411,250,000	09/01/28
1,105,000	5.000%	188,000	7,500,000	6.000%	2,088,625	28,645,000	8,325,338	36,970,338	2029	45,295,675	-	382,605,000	03/01/29
		160,375			1,863,625	-	7,587,388	7,587,388		-	44,557,725	382,605,000	09/01/29
1,155,000	5.000%	160,375	3,750,000	6.000%	1,863,625	26,595,000	7,587,388	34,182,388	2030	41,769,775	-	356,010,000	03/01/30
		131,500			1,751,125	-	6,983,863	6,983,863		-	41,166,250	356,010,000	09/01/30
1,215,000	5.000%	131,500	4,550,000	6.000%	1,751,125	28,675,000	6,983,863	35,658,863	2031	42,642,725	-	327,335,000	03/01/31
		101,125			1,614,625	-	6,381,088	6,381,088		-	42,039,950	327,335,000	09/01/31
1,280,000	5.000%	101,125	3,300,000	6.000%	1,614,625	23,105,000	6,381,088	29,486,088	2032	35,867,175	-	304,230,000	03/01/32
		69,125			1,515,625	-	6,009,550	6,009,550		-	35,495,638	304,230,000	09/01/32
1,350,000	5.000%	69,125	1,800,000	6.000%	1,515,625	23,425,000	6,009,550	29,434,550	2033	35,444,100	-	280,805,000	03/01/33
		35,375			1,461,625	-	5,623,750	5,623,750		-	35,058,300	280,805,000	09/01/33
1,415,000	5.000%	35,375	1,650,000	6.000%	1,461,625	24,725,000	5,623,750	30,348,750	2034	35,972,500	-	256,080,000	03/01/34
		-			1,412,125	-	5,216,694	5,216,694		-	35,565,444	256,080,000	09/01/34
		-	1,550,000	6.000%	1,412,125	25,905,000	5,216,694	31,121,694	2035	36,338,388	-	230,175,000	03/01/35
		-			1,365,625	-	4,781,331	4,781,331		-	35,903,025	230,175,000	09/01/35
		-	1,150,000	5.000%	1,365,625	27,120,000	4,781,331	31,901,331	2036	36,682,663	-	203,055,000	03/01/36
		-			1,336,875	-	4,328,694	4,328,694		-	36,230,025	203,055,000	09/01/36
		-	4,250,000	5.000%	1,336,875	25,395,000	4,328,694	29,723,694	2037	34,052,388	-	177,660,000	03/01/37
		-			1,230,625	-	3,837,978	3,837,978		-	33,561,672	177,660,000	09/01/37
		-	4,500,000	5.000%	1,230,625	28,190,000	3,837,978	32,027,978	2038	35,865,956	-	149,470,000	03/01/38
		-			1,118,125	-	3,278,294	3,278,294		-	35,306,272	149,470,000	09/01/38
		-	4,750,000	5.000%	1,118,125	29,450,000	3,278,294	32,728,294	2039	36,006,588	-	120,020,000	03/01/39
		-			999,375	-	2,685,044	2,685,044		-	35,413,338	120,020,000	09/01/39
		-	5,500,000	5.000%	999,375	31,420,000	2,685,044	34,105,044	2040	36,790,088	-	88,600,000	03/01/40
		-			861,875	-	2,044,594	2,044,594		-	36,149,638	88,600,000	09/01/40
		-	5,500,000	5.000%	861,875	32,975,000	2,044,594	35,019,594	2041	37,064,188	-	55,625,000	03/01/41
		-			724,375	-	1,309,219	1,309,219		-	36,328,813	55,625,000	09/01/41
		-	6,000,000	5.000%	724,375	30,625,000	1,309,219	31,934,219	2042	33,243,438	-	25,000,000	03/01/42
		-			574,375	-	574,375	574,375		-	32,508,594	25,000,000	09/01/42
		-	7,500,000	4.250%	574,375	7,500,000	574,375	8,074,375	2043	8,648,750	-	17,500,000	03/01/43
		-			415,000	-	415,000	415,000		-	8,489,375	17,500,000	09/01/43
		-	8,500,000	5.000%	415,000	8,500,000	415,000	8,915,000	2044	9,330,000	-	9,000,000	03/01/44
		-			202,500	-	202,500	202,500		-	9,117,500	9,000,000	09/01/44
		-	9,000,000	4.500%	202,500	9,000,000	202,500.00	9,202,500.00	2045	9,405,000	-	-	03/01/45
		-			-	-	-	-		-	9,202,500	-	09/01/45
9,565,000		2,277,750	95,000,000		50,851,750	467,435,000	176,583,794	644,018,794					

	Publicly-Offered Certificates of Participation								
	Series 2014			Series 2015			Series 2015A		
Date	Principal	Coupon	Interest	Principal	Coupon	Interest	Principal	Coupon	Interest
9/1/26	450,000.00	3.125%	33,053.13	660,000.00	3.000%	54,393.75	-		48,625.00
3/1/27	-		26,021.88	-		44,493.75	750,000.00	3.000%	48,625.00
9/1/27	485,000.00	3.250%	26,021.88	680,000.00	3.000%	44,493.75	-		37,375.00
3/1/28	-		18,140.63	-		34,293.75	700,000.00	3.250%	37,375.00
9/1/28	515,000.00	3.375%	18,140.63	700,000.00	3.125%	34,293.75	-		26,000.00
3/1/29	-		9,450.00	-		23,356.25	800,000.00	3.250%	26,000.00
9/1/29	560,000.00	3.375%	9,450.00	720,000.00	3.125%	23,356.25	-		13,000.00
3/1/30				-		12,106.25	800,000.00	3.250%	13,000.00
9/1/30				745,000.00	3.250%	12,106.25			
3/1/31									
Totals	2,010,000.00		140,278.15	3,505,000.00		282,893.75	3,050,000.00		250,000.00

	Semiannual Totals			Annual Totals		
Date	Principal	Interest	Total	Principal	Interest	Total
9/1/26	1,110,000.00	136,071.88	1,246,071.88			
3/1/27	750,000.00	119,140.63	869,140.63	1,860,000.00	255,212.51	2,115,212.51
9/1/27	1,165,000.00	107,890.63	1,272,890.63			
3/1/28	700,000.00	89,809.38	789,809.38	1,865,000.00	197,700.01	2,062,700.01
9/1/28	1,215,000.00	78,434.38	1,293,434.38			
3/1/29	800,000.00	58,806.25	858,806.25	2,015,000.00	137,240.63	2,152,240.63
9/1/29	1,280,000.00	45,806.25	1,325,806.25			
3/1/30	800,000.00	25,106.25	825,106.25	2,080,000.00	70,912.50	2,150,912.50
9/1/30	745,000.00	12,106.25	757,106.25			
3/1/31				745,000.00	12,106.25	757,106.25
Totals	8,565,000.00	673,171.90	9,238,171.90	8,565,000.00	673,171.90	9,238,171.90

North Kansas City School District 74
Clay County, Missouri
Energy Savings Lease Purchase Agreement

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	Privately-Placed Lease Purchase Agreement						
	Series 2017 (Bank of America)				Annual Totals		
Date	Principal	Coupon	Interest	Total	Principal	Interest	Total
9/1/26	-		29,475.60	29,475.60			
3/1/27	348,000.00	2.64%	29,475.60	377,475.60	348,000.00	58,951.20	406,951.20
9/1/27	-		24,882.00	24,882.00			
3/1/28	357,000.00	2.64%	24,882.00	381,882.00	357,000.00	49,764.00	406,764.00
9/1/28	-		20,169.60	20,169.60			
3/1/29	367,000.00	2.64%	20,169.60	387,169.60	367,000.00	40,339.20	407,339.20
9/1/29	-		15,325.20	15,325.20			
3/1/30	377,000.00	2.64%	15,325.20	392,325.20	377,000.00	30,650.40	407,650.40
9/1/30	-		10,348.80	10,348.80			
3/1/31	387,000.00	2.64%	10,348.80	397,348.80	387,000.00	20,697.60	407,697.60
9/1/31	-		5,240.40	5,240.40			
3/1/32	397,000.00	2.64%	5,240.40	402,240.40	397,000.00	10,480.80	407,480.80
Totals	2,233,000.00		210,883.20	2,443,883.20	2,233,000.00	210,883.20	2,443,883.20

North Kansas City School District No. 74
Lease Purchase Amortization Summary

Fiscal	Transportation Bus Lease 2021		
Year	Principal	Interest	Total
2027	424,234	35,087	459,321
2028	435,622	23,700	459,322
2029	447,314	12,007	459,321
Total	1,307,170	70,794	1,377,964

Lease purchase of 33 diesel buses, total principal $3,318,282.

Fiscal	Apple Device Lease 2025		
Year	Principal	Interest	Total
2027	3,965,249	-	3,965,249
2028	3,965,249	-	3,965,249
2029	3,965,249	-	3,965,249
Total	11,895,747	-	11,895,747

Lease iPads, MacBooks, total principal $15,860,994.

Fiscal	Transportation Bus Lease 2024		
Year	Principal	Interest	Total
2027	514,240	208,350	722,590
2028	544,236	178,354	722,590
2029	575,981	146,609	722,590
2030	609,578	113,012	722,590
2031	645,134	77,456	722,590
2032	682,765	39,825	722,590
Total	3,571,934	763,606	4,335,540

Lease purchase 32 diesel buses, total principal $4,723,027.

Fiscal	Transportation Bus Lease 2025		
Year	Principal	Interest	Total
2027	606,349	214,286	820,635
2028	633,138	187,498	820,636
2029	661,110	159,526	820,636
2030	690,317	130,318	820,635
2031	720,816	99,820	820,636
2032	752,661	67,974	820,635
2033	785,914	34,722	820,636
Total	4,850,305	894,144	5,744,449

Lease purchase of 35 diesel buses, total principal $5,617,170.

Fiscal	Transportation Bus Lease 2026 (Proposed)		
Year	Principal	Interest	Total
2027	797,779	9,869	807,648
2028	590,388	217,260	807,648
2029	617,417	190,231	807,648
2030	645,682	161,966	807,648
2031	675,242	132,406	807,648
2032	706,155	101,493	807,648
2033	738,483	69,165	807,648
2034	772,292	35,356	807,648
Total	5,543,438	917,746	6,461,184

Lease purchase 34 buses, total principal $5,543,437.
Interest rate 4.57807% Daimler Truck Financial Services

Fiscal	Combined Lease Obligation		
Year	Principal	Interest	Total
2027	6,307,851	467,592	6,775,443
2028	6,168,633	606,812	6,775,445
2029	6,267,071	508,373	6,775,444
2030	1,945,577	405,296	2,350,873
2031	2,041,192	309,682	2,350,874
2032	2,141,581	209,292	2,350,873
2033	1,524,397	103,887	1,628,284
2034	772,292	35,356	807,648
Total	27,168,594	2,646,290	29,814,884

All lease purchase and certificates of participation agreements are funded by the Capital Projects Fund.