

# 2025-26 Budget

June 4, 2025





# Welcome



Columbia Public Schools is described as having “stable financial performance and healthy reserve levels” by our rating service. We strive to create a budget that allows for long-term future stability. The Board of Education has established a low threshold for operating reserves of three months of expenditures on hand during the coming five years. The proposed 2025-26 budget meets that expectation.

We can only communicate what is known at this point in time. The Legislature is currently projecting that education will be fully funded for 2025-26 with an increase to the SAT to \$7,145, but the reliability of the state funding promises should be carefully weighed at this time. The State has also approved a task force to re-write the foundation formula during the 2025-26 fiscal year so future impacts of state funding are unknown. Therefore, the district is conservatively estimating a flat SAT of \$6,760 for the 2025-26 budget. The state legislature has also again committed to fully fund transportation at 75% of approved costs for 2025-26.

We have assumed a modest 3.0% increase in local property tax revenues for 2025-26, a reassessment year, due to a slight increase in assessed valuation. We expect the property tax rate to remain flat since we do not plan to go to the voters to authorize any additional tax levy increases during the 2025-26 fiscal year. Should a significant increase in revenues be realized, the Board of Education will, according to state statute, use the unplanned revenues in the future.

Due to conservative budgeting in past years and careful monitoring of spending by the current and past Boards, the District is still able to allow for improvements to compensation and benefits for all employees and improve access to quality education for all students next year.

The administration has expanded its zero-based budgeting processes to reach all school buildings and departments. This has increased accountability and reliability of budgets requested, although we expect our budget managers to avoid spending budgets if the expenditure is not highly necessary, especially during this unpredictable time. Sound budget and financial review practices help manage expenditures of the district.

Our 2025-26 budget will be a fiscally responsible effort.

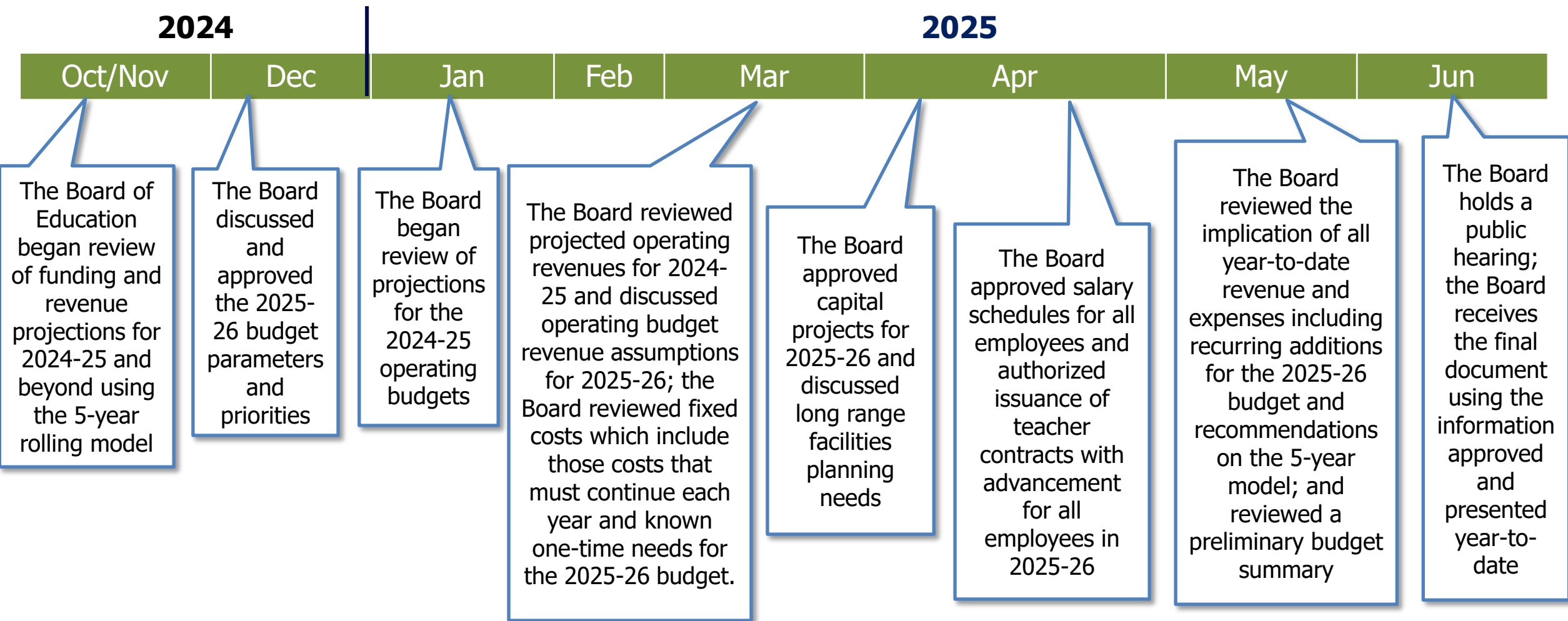
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# District Budget Priorities, 2025-26 through 2029-30

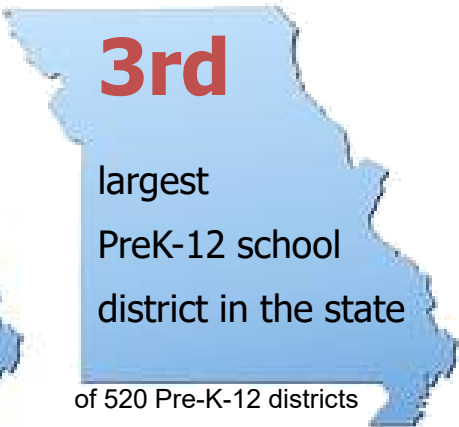
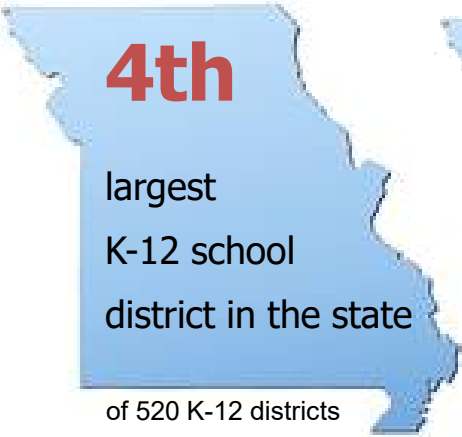


1. Improved compensation and maintenance of benefit programs for employees (CSIP Goal 2)
2. Support of quality curriculum through quality professional development and purchase of high quality curriculum materials (CSIP Goal 3)
3. Support growing social-emotional needs for all students (CSIP Goal 2)
4. Support growing needs of exceptional students (CSIP Goal 3)
5. Support access to early childhood education (CSIP Goal 3)
6. Support emerging systems at Title I elementary schools and Title I eligible middle schools and high schools (CSIP Goal 3)
7. FFE needs for the new southwest elementary school and building addition and renovation projects as well as prioritize operational spending to maintain quality facilities with a focus on deferred maintenance including safety and security and ADA issues





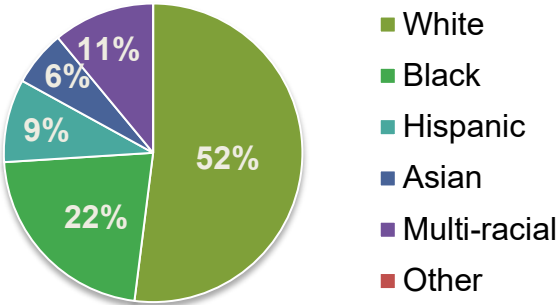
# CPS By the Numbers



### Student Membership

Oct 2024	Feb 2025	Average
18,711	18,720	18,716

### Student Ethnicity



### FTE

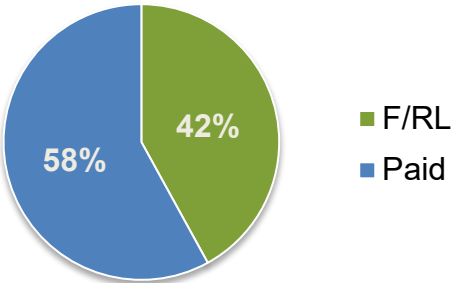
Teachers	1,608.75
Other professional school staff	162.92
Building administrators	85.00
Support staff	932.34
Central office staff	210.34

61.77% of teachers have a master's degree

### Buildings

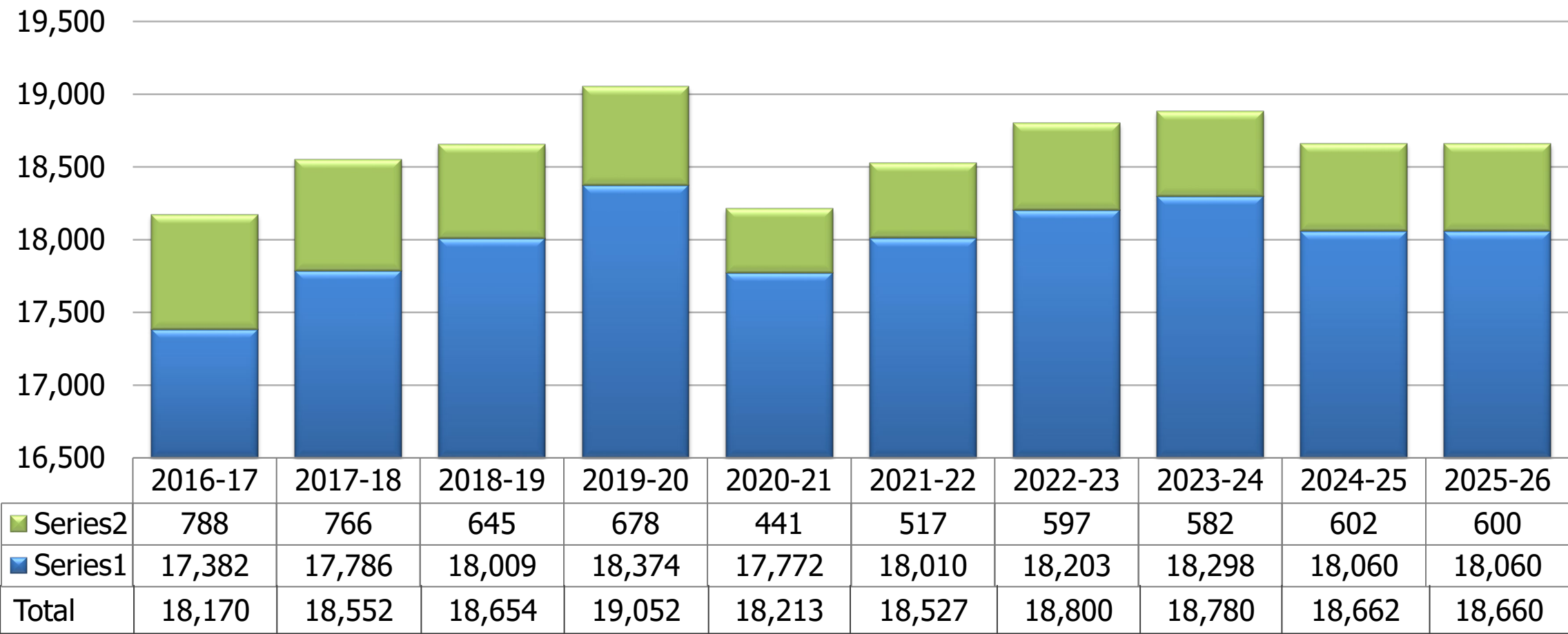
39	School buildings
3	Support facilities
3,515,146	Square feet of building space
303	Square miles covered

### Student F/RL



### Instructional Programs

Program	% Students Served
A+ (grades 9-12)	42.20%
AVID (grades 7-12)	7.40%
EL	8.90%
Gifted	8.30%
Special Services	12.80%
Title I	18.60%



Enrollment dropped in 2020-21 due to the pandemic.  
We project enrollment will remain stable for the 2025-26 school year

Projected

District	ADA	Expenditures per Pupil	Tax Levy	Assessed Valuation per ADA	Assessed Valuation
Francis Howell	15,273.84	\$13,130	\$4.0878	\$252	\$3,854,596,926
Lee’s Summit	16,523.18	\$15,156	\$4.7112	\$205	\$3,385,381,197
Columbia	16,888.80	\$15,494	\$5.6731	\$191	\$3,224,803,339
Park Hill	10,985.37	\$15,961	\$5.3955	\$217	\$2,377,094,793
Fort Zumwalt	15,464.33	\$15,089	\$4.2346	\$238	\$3,675,043,107
North Kansas City	19,907.45	\$14,779	\$5.6011	\$168	\$3,337,633,843
Independence	12,863.28	\$12,388	\$5.1171	\$123	\$1,587,290,981
Blue Springs	13,853.86	\$13,996	\$5.0635	\$171	\$2,371,546,590
Parkway	15,203.38	\$15,377	\$3.7885	\$420	\$6,389,932,630
Jefferson City	7,710.16	\$13,800	\$4.7593	\$193	\$1,488,390,201
Springfield	21,996.91	\$13,925	\$3.9787	\$216	\$4,753,992,025
Average of all schools above	15,151.87	\$14,463	\$4.7646	\$218	
St. Louis Public	24,181.69	\$30,105	\$4.6717	\$217	\$5,257,257,054
Kansas City	24,406.08	\$23,444	\$4.9599	\$211	\$5,150,026,589

# Average Class Size and Teacher Student Ratio for Comparison Districts, 2023-24



District	Student-Teacher Ratio	Average Class Size	Students per Admin Ratio
Francis Howell	15	19	221
Lee's Summt	14	17	203
Columbia	12	16	192
Park Hill	13	16	178
Fort Zumwalt	12	16	213
North Kansas City	14	17	205
Independence	14	18	189
Blue Springs	15	18	200
Parkway	14	15	194
Jefferson City	11	15	197
Springfield	13	17	165
Average of all schools above	13.36	16.72	196.09



# Revenue Variables

## Local Property Taxes

Assumed 3.0% increase in assessed valuation resulting in \$4.3 million in new money

## Proposition C

Assumed \$1,495 per WADA resulting in \$968,025 in new revenue

## State Foundation Formula and Classroom Trust Fund

Assumed flat State Adequacy Target of \$6,760 and flat thresholds but increased WADA/WAM and calendar incentive resulting in \$1.7 million in new money for formula but decrease in amount per WADA for Classroom Trust Fund resulting in overall decrease of \$978,178

## Transportation

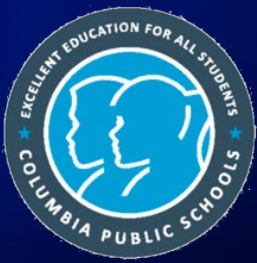
Assumed increased allocation due to the state fully funding transportation for FY25 resulting in an expected increase based on prior year transportation expenditure and ridership data.

## Federal Funds and Programs

Assumed decrease for ARP Elementary and Secondary Education Emergency Stabilization Fund (ESSER III) and decrease in Title I allocation for an overall decrease in federal revenues

Fiscal Year	Tax Rate	Assessed Valuation	\$ Increase	% Increase
2016	\$5.4656	\$2,257,981,004	\$62,866,118	2.86%
2017	\$6.0430	\$2,327,173,948	\$69,192,944	3.06%
2018	\$6.0555	\$2,399,730,572	\$76,004,419	3.27%
2019	\$6.1425	\$2,480,531,231	\$80,800,659	3.37%
2020	\$6.0988	\$2,615,231,622	\$134,700,791	5.43%
2021	\$6.0984	\$2,669,900,794	\$54,669,172	2.09%
2022	\$5.6932	\$2,835,360,579	\$165,459,785	6.20%
2023	\$5.6661	\$3,023,693,904	\$188,333,325	6.63%
2024	\$5.6731	\$3,224,803,339	\$201,109,435	6.65%
2025	\$5.7195	\$3,248,952,822	\$24,149,483	0.75%
2026	\$5.7195	\$3,346,524,841	\$97,572,019	3.00%


 = Reassessment year



# Proposition C Sales Tax

Fiscal Year	Amount per WADA	Revenue Amount	% Increase
2017	\$979	\$16,672,644	.0040%
2018	\$988	\$17,163,794	2.95%
2019	\$1,007	\$18,097,029	5.16%
2020	\$1,006	\$18,460,443	2.01%
2021	\$1,047	\$20,211,127	9.48%
2022	\$1,213	\$23,204,641	14.81%
2023	\$1,286	\$24,364,764	5.00%
2024	\$1,475	\$27,480,496	12.79%
2025 Projected Actual	\$1,513	\$27,581,990	0.37%
2026 Preliminary Budget	\$1,495	\$28,550,015	3.39%



# State Revenues



Fiscal Year	Foundation Formula	Classroom Trust Fund	Transportation	Total
2016	\$45,409,402	\$6,487,204	\$2,295,138	\$54,191,744
2017	\$48,571,781	\$6,668,489	\$1,908,607	\$57,148,877
2018	\$49,228,821	\$6,891,632	\$2,073,946	\$58,194,399
2019	\$58,236,568	\$6,988,442	\$2,253,101	\$67,478,111
2020	\$56,648,256	\$5,605,420	\$2,059,772	\$64,313,448
2021	\$53,292,635	\$7,200,354	\$1,942,073	\$62,435,062
2022	\$58,877,945	\$7,474,812	\$1,677,252	\$68,030,009
2023	\$58,412,726	\$7,401,226	\$5,620,782	\$71,434,734
2024	\$58,295,710	\$7,869,218	\$6,048,066	\$72,212,994
2025 Projected Actual	\$67,037,539	\$10,717,330	\$5,997,143	\$83,752,012
2026 Preliminary Budget	\$68,719,178	\$9,739,152	\$6,150,000	\$84,608,330



# Cost of Salary Increases for Experience and Schedule Improvement

## 2025-26 Operating Budget



Position	FTE	Cost of Salary Step for Experience	Cost of Salary Schedule Improvement	Total Cost
Grand total all employees operating budget	2,861.67	\$3,127,228	\$4,783,670	\$7,910,898
Cost of benefits		\$473,386	\$739,989	\$1,213,375
Allowance for improvement for ed credit				\$289,875
Savings from retirees/resignations				\$(579,750)
Continuance of fully-paid benefits for full-time employees				-
FTE additions/(deductions)	13.90			\$487,500
<b>Total cost salary plus benefits</b>	<b>2,866.57</b>	<b>\$3,600,614</b>	<b>\$5,523,659</b>	<b>\$9,381,898</b>



# Continued Board Funding at 100% of Medical, Dental, and Life Insurance for Full-time Employees



**The Board covers 100% of this cost for employees who work full-time and the proportionate share of part-time employees who opt into the plans**

Assuming no improvements to or changes to benefits and coverage, the following indicates our current budget assumptions in this area:

	2024-25 Cost per Employee	Projected 2025-26 Cost per Employee	Change	Total Budget Impact
Medical insurance	\$7,956	\$7,956	\$0	\$0
Dental insurance	\$372	\$372	\$0	\$0
Life insurance	\$30	\$30	\$0	\$0
<b>Total</b>	<b>\$8,358</b>	<b>\$8,358</b>	<b>\$0</b>	<b>\$0</b>



# Fixed Costs Include Those Expenses the District Must Continue



Expense	2024-25 Budget	2024-25 Projected Actual	2025-26 Budget	Increase/ (Decrease)
Property and liability insurance	\$2,857,291	\$2,747,765	\$3,022,542	\$274,777
Student transportation	\$12,895,291	\$12,636,315	\$15,377,067	\$2,740,752
Utilities	\$5,904,953	\$5,785,130	\$6,074,387	\$289,257
Board of Education and miscellaneous	\$1,683,000	\$2,142,000	\$2,080,000	\$(62,000)
<b>Total</b>	<b>\$23,340,535</b>	<b>\$23,311,210</b>	<b>\$26,553,996</b>	<b>\$3,242,786</b>

# One-Time Additions 2025-26



Addition	2025-26
Columbia Area Career Center furniture and fixtures	\$250,000
Battle Elementary furniture and fixtures	\$250,000
Eagle Bluffs furniture and fixtures	\$1,000,000
New Elementary Math Curriculum	\$1,200,000
RBHS Band Uniforms	\$200,000
Eagle Bluffs Principal – hire one year early	\$115,000
Long Term Master Plan	\$100,000
<b>Total One-time Additions</b>	<b>\$3,115,000</b>

Revenues:

Local	\$186,537,238
Intermediate	\$2,007,332
State	\$94,787,298
Federal	\$14,405,864
Other	<u>\$221,585</u>

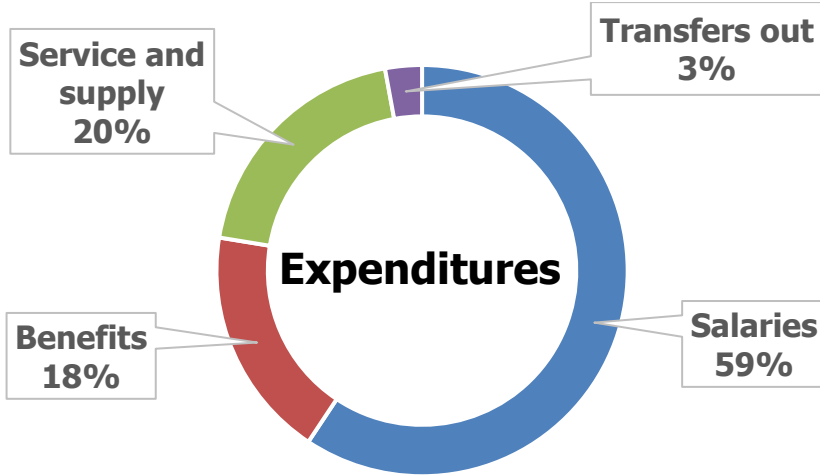
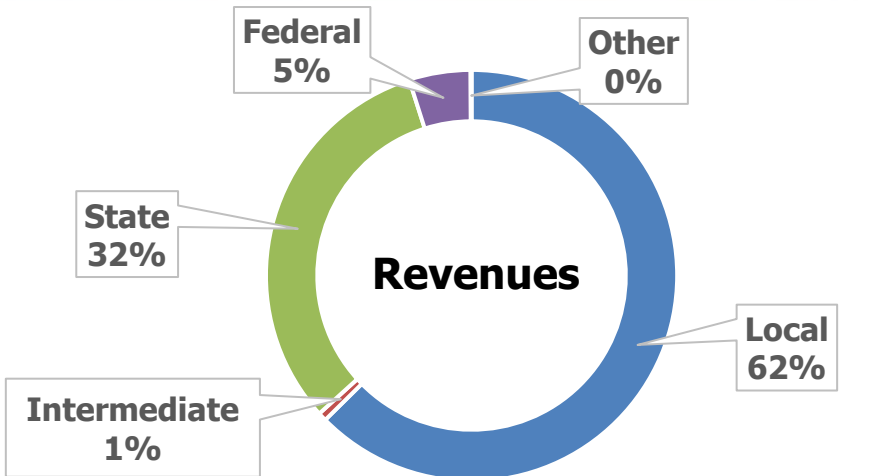
**Total revenues** \$297,959,317

Expenditures:

Salaries	\$174,229,809
Benefits	\$53,569,959
Service and supply	\$57,360,384
Transfers out	<u>\$8,490,215</u>

**Total expenditures** \$293,650,367

**Revenue over (under) expenditures** \$4,308,950



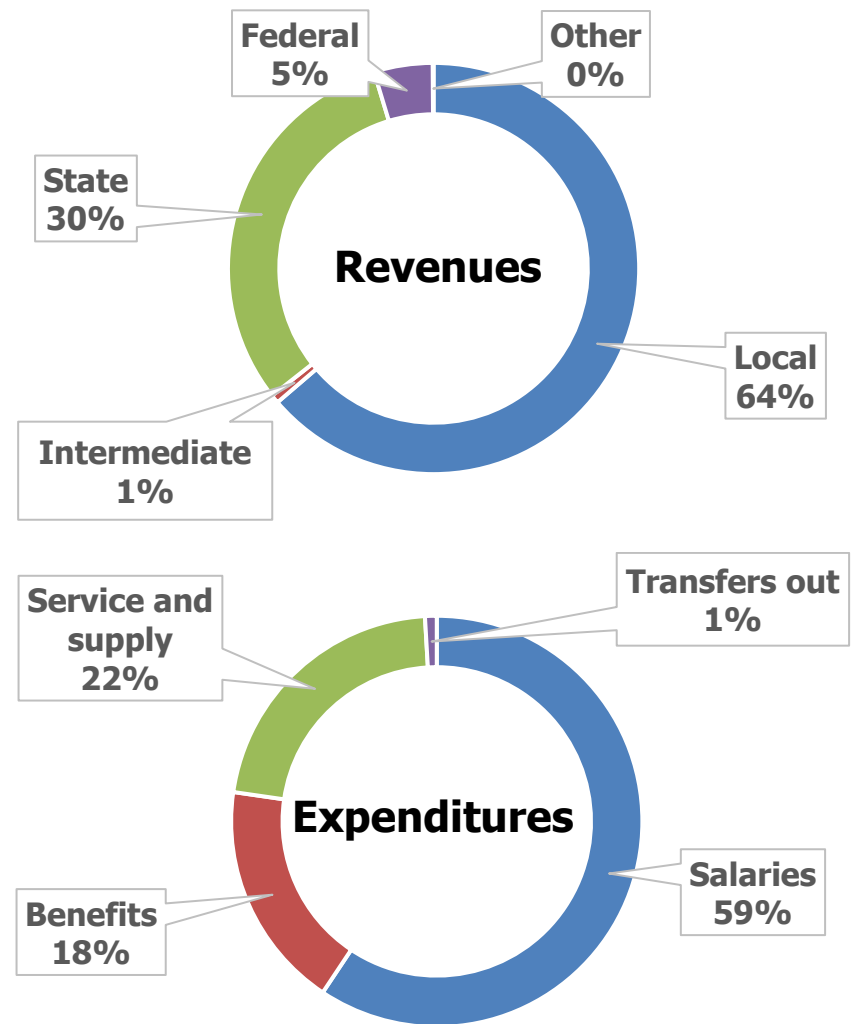


# Summary of Changes for 2025-26 Proposed Operating Budget



Local revenue	\$5.1 million net increase
State revenue	(\$1.8 million net decrease)
Federal revenue	(\$0.5 million net decrease)
<b>Total revenue</b>	<b>\$2.8 million net increase</b>
Salaries	\$8.4 million net increase
Benefits	\$1.6 million net increase
Services and supplies	\$9.7 million net increase
<b>Total expenditures</b>	<b>\$19.7 million net increase</b>
Transfers out	(\$5.7 million net decrease)
<b>Total expenditures and transfers</b>	<b>\$14.0 million net increase</b>

Revenues:		
Local	\$191,659,624	
Intermediate	\$2,007,332	
State	\$93,035,370	
Federal	\$13,893,864	
Other	<u>\$177,500</u>	
<b>Total revenues</b>		<b>\$300,773,690</b>
Expenditures:		
Salaries	\$182,639,302	
Benefits	\$55,165,602	
Service and supply	\$67,072,445	
Transfers out	<u>\$2,823,513</u>	
<b>Total expenditures</b>		<b><u>\$307,700,862</u></b>
<b>Revenue over (under) expenditures</b>		<b><span style="color: red;">\$(6,927,172)</span></b>





# What Our Preliminary 2025-26 Operating Budget Provides



	Preliminary Amount	Percentage
Elementary Instruction	\$45,925,872	14.93%
Middle School Instruction	\$25,679,405	8.35%
High School Instruction	\$27,238,737	8.85%
Building Administrative Services	\$18,968,795	6.16%
Early Childhood Special Education	\$4,588,598	1.49%
Preschool Programs	\$5,453,471	1.77%
Special Programs (including summer school, vocational, ELL, special education, gifted, Title I, alternative education)	\$45,189,556	14.69%
Student Support	\$29,165,788	9.48%
Student Activities	\$3,293,453	1.07%
Staff Development and Coordination and Media Services	\$22,414,105	7.28%
Board, District Administrative and Business Services	\$18,298,669	5.95%
Physical Plant Services	\$32,134,846	10.44%
Safety and Security	\$2,668,337	0.87%
Transportation	\$16,564,899	5.38%
Data and Information Services	\$4,025,196	1.31%
Other Programs and Services	\$6,091,135	1.98%



# Operating Fund Balance Implications

Year	Excess Revenue over Expenditures	Ending Fund Balance	Fund Balance Percentage	Months
2024-25 projected	\$4,308,947	\$125,015,014	42.57%	5.26
2025-26 preliminary budget	\$(6,865,842)	\$118,149,172	38.41%	4.65
2026-27	\$(9,587,670)	\$108,561,502	34.53%	4.18
2027-28	\$(8,793,161)	\$99,768,340	31.17%	3.77
2028-29	\$(9,317,849)	\$90,450,491	27.78%	3.36
2029-30	\$(8,506,970)	\$81,943,521	24.74%	3.00



# Debt Service Fund



## 2024-25 Projected Actual

Beginning fund balance	\$34,892,842
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### Revenues:

Local	\$34,008,403
Intermediate	\$466,256
Federal	\$319,885
Other	<u>\$42,382,136</u>

Total revenues	\$77,176,680
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### Expenditures:

Principal	\$64,160,000
Interest	\$12,343,708
Other	<u>\$515,000</u>

Total expenditures	\$77,018,708
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<b>Ending fund balance</b>	<b>\$35,050,814</b>
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## 2025-26 Budget

Beginning fund balance	\$35,050,814
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### Revenues:

Local	\$34,869,059
Intermediate	\$466,256
Federal	<u>\$319,885</u>

Total revenues	\$35,655,200
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### Expenditures:

Principal	\$23,545,000
Interest	\$10,896,420
Other	<u>\$15,000</u>

Total expenditures	\$34,456,420
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<b>Ending fund balance</b>	<b>\$36,249,594</b>
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# Capital Projects Fund



## 2024-25 Projected Actual

Beginning fund balance	\$73,709,601
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### Revenues:

Local	\$5,914,615
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Intermediate	\$48,770
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State	\$82,698
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Federal	\$1,629,428
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Other	<u>\$7,402,179</u>
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Total revenues	\$15,077,690
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Expenditures	\$47,405,139
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<b>Ending fund balance</b>	<b>\$41,382,152</b>
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## 2025-26 Budget

Beginning fund balance	\$41,382,152
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### Revenues:

Local	\$4,657,009
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Intermediate	\$48,770
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State	\$82,698
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Federal	\$0
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Other	<u>\$762,183</u>
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Total revenues	\$5,550,660
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Expenditures	\$35,489,659
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<b>Ending fund balance</b>	<b>\$11,443,153</b>
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# Nutrition Services Fund



2024-25 Projected Actual	
Beginning fund balance	\$675,878
Revenues	\$9,406,693
Expenditures:	
Salaries	\$4,526,589
Benefits	\$1,914,973
Service and supply	<u>\$5,057,815</u>
Total expenditures	\$11,499,377
Revenues over (under) expenditures	\$(2,092,684)
Transfers In	\$1,416,806
<b>Ending fund balance</b>	<b>\$0</b>

2025-26 Budget	
Beginning fund balance	\$0
Revenues	\$9,824,075
Expenditures:	
Salaries	\$4,755,674
Benefits	\$1,964,051
Service and supply	<u>\$5,165,680</u>
Total expenditures	\$11,885,405
Revenues over (under) expenditures	\$(2,061,330)
Transfers In	\$2,061,330
<b>Ending fund balance</b>	<b>\$0</b>



# Self-Insured Medical Fund



## 2024-25 Projected Actual

Beginning Fund Balance		\$6,529,518
Revenues:		
Local	\$31,604,555	
Intermediate	-	
Federal	<u>\$57,367</u>	
Total revenues		\$31,661,922
Expenditures:		
Claims & Costs	\$34,867,210	
Salaries	\$138,528	
Benefits	<u>\$36,969</u>	
Total expenditures		\$35,042,707
Excess revenue over expenditures		<b>\$(3,380,785)</b>
Ending Fund Balance		<b>\$3,148,733</b>

## 2025-26 Budget

Beginning Fund Balance		\$3,148,733
Revenues:		
Local	\$31,875,000	
Intermediate	-	
Federal	<u>\$55,000</u>	
Total revenues		\$31,930,000
Expenditures:		
Claims & Costs	\$34,325,000	
Salaries	\$142,658	
Benefits	<u>\$37,611</u>	
Total expenditures		\$34,505,269
Excess revenue over expenditures		<b>\$(2,575,269)</b>
Ending Fund Balance		<b>\$573,464</b>



# Self-Insured Dental Fund



## 2024-25 Projected Actual

Beginning Fund Balance	\$1,518,253
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### Revenues:

Plan Payments	\$1,843,000
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Intermediate	-
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Interest Income	<u>\$85,000</u>
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Total revenues	\$1,928,000
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### Expenditures:

Claims & Costs	\$1,667,410
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Salaries	\$7,610
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Benefits	<u>\$1,978</u>
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Total expenditures	\$1,676,998
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<b>Excess revenue over expenditures</b>	<b>\$251,002</b>
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<b>Ending Fund Balance</b>	<b>\$1,769,255</b>
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## 2025-26 Budget

Beginning Fund Balance	\$1,769,255
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### Revenues:

Plan Payments	\$1,850,000
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Intermediate	-
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Interest Income	<u>\$85,000</u>
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Total revenues	\$1,935,000
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### Expenditures:

Claims & Costs	\$1,690,350
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Salaries	\$7,837
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Benefits	<u>\$2,014</u>
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Total expenditures	\$1,700,201
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<b>Excess revenue over expenditures</b>	<b>\$234,799</b>
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<b>Ending Fund Balance</b>	<b>\$2,004,054</b>
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# Self-Insured Worker's Comp Fund



## 2024-25 Projected Actual

Beginning Fund Balance		\$2,780,703
Revenues:		
Plan Payments	\$1,928,010	
Interest Income	<u>\$133,465</u>	
Total revenues		\$2,061,475
Expenditures:		
Claims & Costs	\$1,150,930	
Salaries	\$157,265	
Benefits	<u>\$40,095</u>	
Total expenditures		\$1,348,290
Excess revenue over expenditures		<b>\$713,185</b>
Ending Fund Balance		<b>\$3,493,888</b>

## 2025-26 Budget

Beginning Fund Balance		\$3,493,888
Revenues:		
Plan Payments	\$1,930,000	
Interest Income	<u>\$135,000</u>	
Total revenues		\$2,065,000
Expenditures:		
Claims & Costs	\$1,249,000	
Salaries	\$161,976	
Benefits	<u>\$40,837</u>	
Total expenditures		\$1,451,813
Excess revenue over expenditures		<b>\$613,187</b>
Ending Fund Balance		<b>\$4,107,075</b>

# 2025-26 Budget

June 4, 2025

