

# 2026-27 Budget

June 8, 2026





# 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..

We can only communicate what is known at this point in time. The Legislature has finalized the state budget with a significant shortfall in funding for education. The budget maintains revenue assumptions that may never materialize for school districts. The State also has implemented a task force to re-write the foundation formula with recommendations due to the Governor by the end of calendar year 2026 so future impacts of state funding are unknown. Therefore, the district is conservatively estimating a flat SAT of \$6,900 for the 2026-27 budget. There is also a shortfall in transportation revenue at the state level. Therefore, we are projecting 90% of the 75% of approved costs for transportation revenue for 2026-27.

We have assumed a modest 2.0% increase in local property tax revenues for 2026-27, a non-reassessment year, due to a slight increase in assessed valuation driven by new construction. 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 2026-27 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. Due to anticipated deficit spending and declining reserves, the district plans to implement additional budget reductions via a systematic review of spending districtwide in upcoming years

Our 2026-27 budget will be a fiscally responsible effort.

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# District Budget Priorities, 2026-27 through 2030-31



1. Support significant investment in the strategic plan to make purposeful and measurable progress toward district goals.
2. Improved compensation and maintenance of benefit programs for employees (CSIP Goal 2)
3. Support of quality curriculum through quality professional development and purchase of high quality curriculum materials (CSIP Goal 3)
4. Support growing social-emotional needs for all students (CSIP Goal 2)
5. Support growing needs of exceptional students (CSIP Goal 3)
6. Support access to early childhood education (CSIP Goal 3)
7. Support emerging systems at Title I elementary schools and Title I eligible middle schools and high schools (CSIP Goal 3)
8. FFE needs for Eagle Bluffs 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
9. Support budget reductions via a systematic review of spending districtwide



# 2026-27 Budget Preparation Timeline



**2025**

Oct/Nov

Dec

Jan

Feb

Mar

**2026**

Apr

May

Jun

The Board of Education began review of funding and revenue projections for 2025-26 and beyond using the 5-year rolling model

The Board discussed and approved the 2026-27 budget parameters and priorities

The Board began review of projections for the 2025-26 operating budgets

The Board reviewed projected operating revenues for 2025-26 and discussed operating budget revenue assumptions for 2026-27; the Board reviewed fixed costs which include those costs that must continue each year and known one-time needs for the 2026-27 budget.

The Board approved capital projects for 2026-27 and discussed long range facilities planning needs

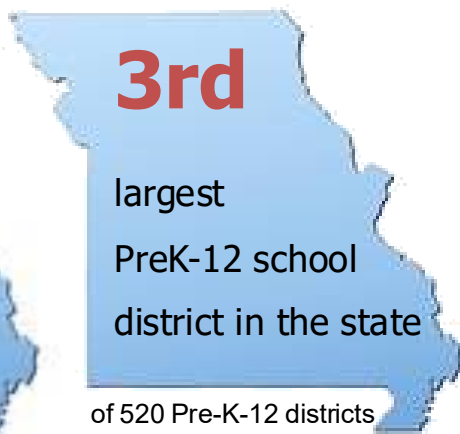
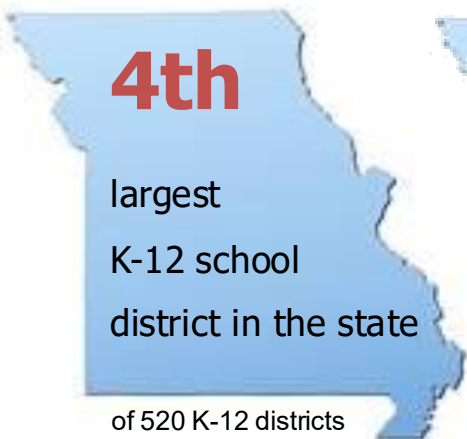
The Board approved salary schedules for all employees and authorized issuance of teacher contracts with advancement for all employees in 2026-27

The Board reviewed the implication of all year-to-date revenue and expenses including recurring additions for the 2026-27 budget and recommendations on the 5-year model; and reviewed a preliminary budget summary

The Board holds a public hearing; the Board receives the final document using the information approved and presented year-to-date



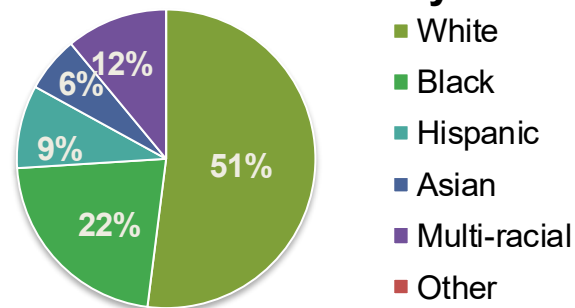
# CPS By the Numbers



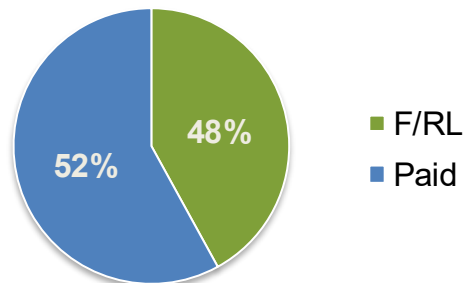
## Student Membership

Oct 2025	Feb 2026	Average
18,432	18,409	18,421

## Student Ethnicity



## Student F/RL



## Buildings

<b>40</b>	School buildings
<b>4</b>	Support facilities
<b>3,604,572</b>	Square feet of building space
<b>303</b>	Square miles covered

FTE	
Teachers	1,595.84
Other professional school staff	168.17
Building administrators	88.00
Support staff	976.89
Central office staff	205.32

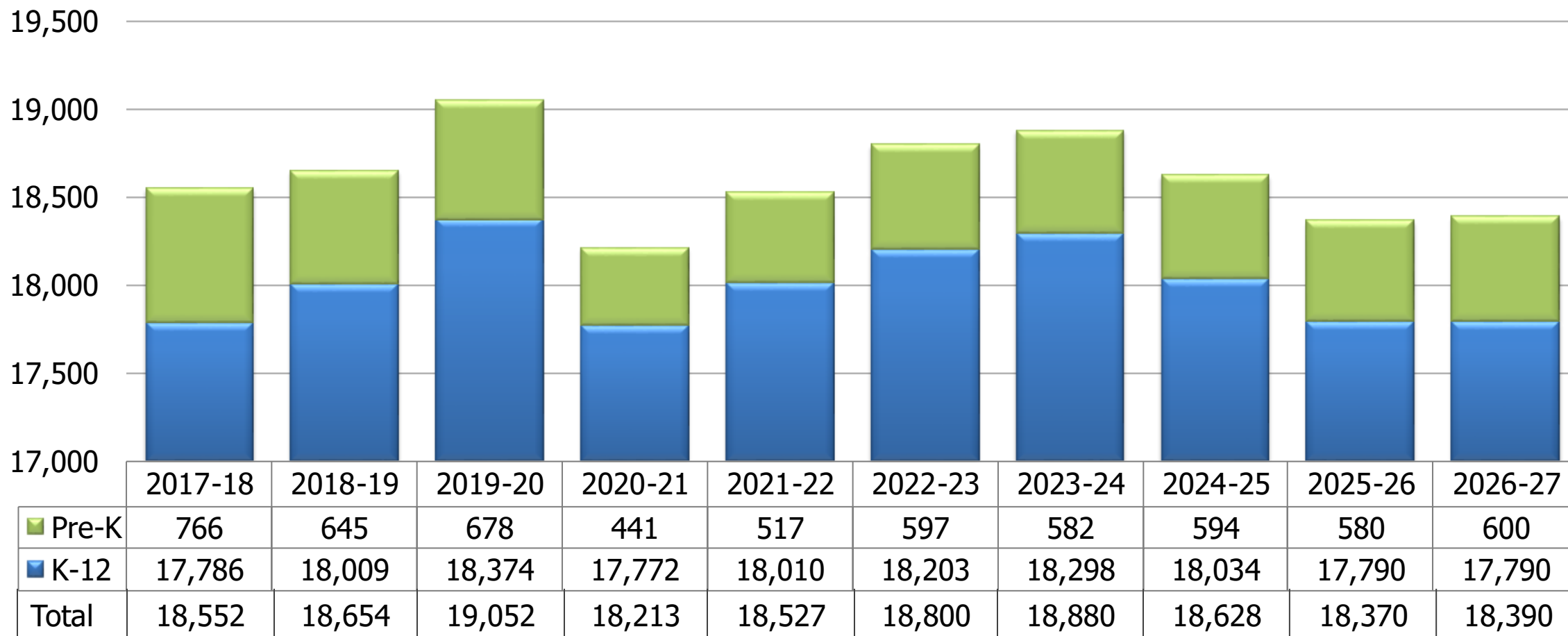
68.27% of teachers have a master's degree

## Instructional Programs

Program	% Students Served
A+ (grades 9-12)	44.10%
AVID (grades 7-12)	7.90%
EL	9.60%
Gifted	8.70%
Special Services	12.80%
Title I	18.40%



# Student Enrollment



Projected

**Enrollment dropped in 2020-21 due to the pandemic.  
We project enrollment will remain stable for the 2026-27 school year**



# Per-Pupil Cost and Tax Levy for Comparison Districts, 2024-25



District	ADA	Expenditures per Pupil	Tax Levy	Assessed Valuation per ADA	Assessed Valuation
Francis Howell	15,233.72	\$13,954	\$4.0904	\$256	\$3,895,799,532
Lee's Summit	16,537.84	\$14,900	\$4.8632	\$206	\$3,402,011,077
<b>Columbia</b>	<b>16,671.80</b>	<b>\$15,658</b>	<b>\$5.7195</b>	<b>\$195</b>	<b>\$3,248,952,822</b>
Park Hill	11,045.50	\$16,060	\$5.3955	\$218	\$2,412,503,574
Fort Zumwalt	15,256.54	\$15,151	\$4.2346	\$242	\$3,696,613,269
North Kansas City	19,988.95	\$14,933	\$5.6157	\$171	\$3,427,337,140
Independence	12,773.04	\$13,481	\$5.2371	\$122	\$1,559,942,052
Blue Springs	13,810.37	\$13,756	\$5.1685	\$167	\$2,300,101,006
Parkway	15,069.96	\$15,124	\$3.8673	\$428	\$6,442,534,800
Jefferson City	7,544.25	\$13,848	\$4.7593	\$199	\$1,499,414,433
Springfield	22,965.73	\$13,645	\$3.9888	\$211	\$4,841,981,409
Average of all schools above	15,172.52	\$14,592	\$4.8127	\$220	
St. Louis Public	14,689.01	\$22,345	\$4.9961	\$362	\$5,319,014,833
Kansas City	12,254.32	\$19,435	\$4.9599	\$457	\$5,106,714,368

# Average Class Size and Teacher Student Ratio for Comparison Districts, 2024-25



District	Student-Teacher Ratio	Average Class Size	Students per Admin Ratio
Francis Howell	14	19	203
Lee's Summit	14	17	196
Columbia	12	16	186
Park Hill	13	16	173
Fort Zumwalt	12	16	182
North Kansas City	13	18	197
Independence	14	17	188
Blue Springs	14	18	193
Parkway	14	15	192
Jefferson City	11	15	191
Springfield	13	17	162
Average of all schools above	13.09	16.73	187.55



# Revenue Variables



## Local Property Taxes

Assumed 2.0% increase in assessed valuation resulting in \$2.6 million in new money

## Proposition C

Assumed \$1,452 per WADA resulting in \$87,250 in new revenue

## State Foundation Formula and Classroom Trust Fund

Assumed flat State Adequacy Target of \$6,900 but increased WADA/WAM and calendar incentive resulting in \$2.3 million in new money for formula and an increase in amount per WADA for Classroom Trust Fund resulting in overall decrease of \$1.0 million in new money

## Transportation

Assumed increase for FY27 based on prior year (FY 26) transportation expenditure and ridership data and increased costs due to new contract with DS Bus Lines resulting in \$1.2 million in new revenue.

## Federal Funds and Programs

Assumed decrease in Title program allocations for an overall decrease in federal revenues



# Assessed Valuation



Fiscal Year	Tax Rate	Assessed Valuation	\$ Increase	% Increase
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	\$5.5542	\$3,541,733,272	\$292,780,450	9.00%
2027	\$5.5542	\$3,612,636,893	\$70,903,621	2.00%

 = Reassessment year



# Proposition C Sales Tax



Fiscal Year	Amount per WADA	Revenue Amount	% Increase
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	\$1,515	\$26,207,263	(4.63)%
2026 Projected Actual	\$1,465	\$27,638,690	5.46%
2027 Preliminary Budget	\$1,452	\$27,725,940	0.32%



# State Revenues



Fiscal Year	Foundation Formula	Classroom Trust Fund	Transportation	Total
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	\$67,053,098	\$10,124,453	\$5,994,781	\$83,172,332
2026 Projected Actual	\$69,339,584	\$8,342,817	\$6,027,350	\$83,709,751
2027 Preliminary Budget	\$71,684,740	\$9,384,279	\$7,234,700	\$88,303,719



# Cost of Salary Increases for Experience and Schedule Improvement

## 2026-27 Operating Budget



Position	FTE	Cost of Salary Step for Experience	Cost of Salary Schedule Improvement	Total Cost
Grand total all employees operating budget	2,875.16	\$3,216,607	\$5,437,660	\$8,654,267
Cost of benefits		\$484,646	\$848,551	\$1,333,197
Allowance for improvement for ed credit				\$289,875
Savings from retirees/resignations				\$(579,750)
Continuance of fully-paid benefits for full-time employees				\$2,502,528
FTE additions/(deductions)	15.50			\$531,250
New Positions for Eagle Bluffs	27.00			\$1,525,000
<b>Total cost salary plus benefits</b>	<b>2,917.66</b>	<b>\$3,701,253</b>	<b>\$6,286,211</b>	<b>\$14,256,367</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:

	2025-26 Cost per Employee	Projected 2026-27 Cost per Employee	Change	Total Budget Impact
Medical insurance	\$7,956	\$9,552	\$1,596	\$5,005,056
Dental insurance	\$372	\$372	\$0	\$0
Life insurance	\$30	\$30	\$0	\$0
<b>Total</b>	<b>\$8,358</b>	<b>\$9,954</b>	<b>\$1,596</b>	<b>\$5,005,056</b>
Worker's Compensation	\$2,000,000	\$0	\$(2,000,000)	\$(2,000,000)



# Fixed Costs Include Those Expenses the District Must Continue



Expense	2025-26 Budget	2025-26 Projected Actual	2026-27 Budget	Increase/ (Decrease)
Property and liability insurance	\$3,022,542	\$1,655,180*	\$2,753,292	\$1,098,112
Student transportation	\$15,377,067	\$16,169,855	\$16,866,649	\$696,794
Utilities	\$6,074,387	\$5,928,738	\$6,300,175	\$371,437
Board of Education and miscellaneous	\$2,080,000	\$2,515,000	\$2,420,750	\$(94,250)
<b>Total</b>	<b>\$26,553,996</b>	<b>\$26,268,773</b>	<b>\$28,340,866</b>	<b>\$2,072,093</b>

\*Property Insurance Premium with GovPro was only for six months through June 2026

# One-Time Additions 2026-27



Description	Amount
Middle School Math Curriculum materials and PD	\$100,000
Middle School LA Curriculum (Study Sync 3 years)	\$350,000
Elementary Social Studies Curriculum materials	\$515,000
EL Curriculum materials	\$145,000
<b>Total</b>	<b>\$1,110,000</b>



# 2025-26 Projected Actual Budget



## Revenue over (under) Expenditures

### Revenues:

Local	\$202,669,970
Intermediate	\$2,117,954
State	\$92,593,395
Federal	\$14,082,631
Other	<u>\$205,073</u>

### Total revenues

**\$311,669,023**

### Expenditures:

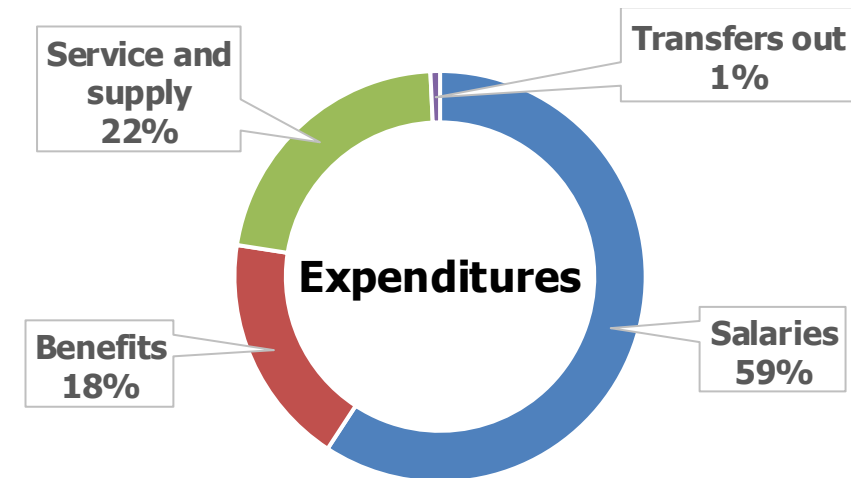
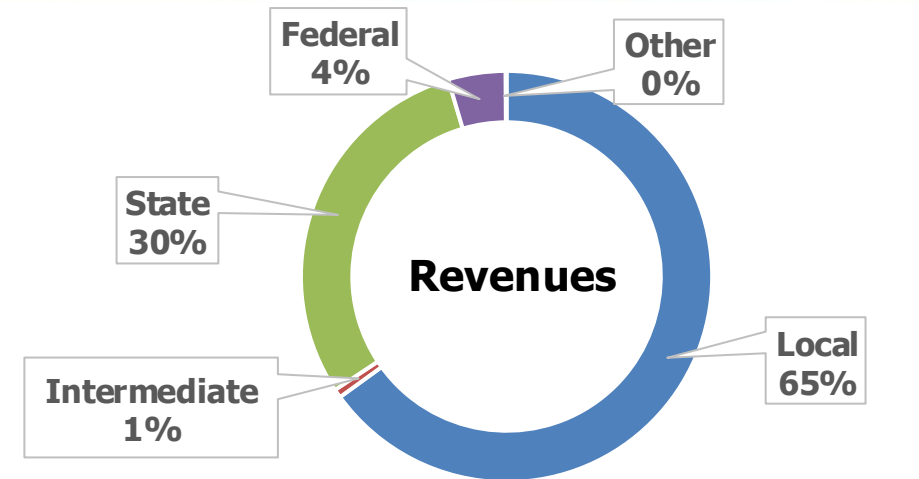
Salaries	\$180,186,716
Benefits	\$55,529,248
Service and supply	\$66,299,452
Transfers out	<u>\$2,291,714</u>

### Total expenditures

**\$304,307,130**

### Revenue over (under) expenditures

**\$7,361,893**





# Summary of Changes for 2026-27 Proposed Operating Budget



Local revenue	(\$5.3 million net decrease)
State revenue	\$4.4 million net increase
Federal revenue	(\$1.0 million net decrease)
<b>Total revenue</b>	<b>\$(1.9 million net decrease)</b>
<hr/>	
Salaries	\$11.1 million net increase
Benefits	\$2.0 million net increase
Services and supplies	\$4.1 million net increase
<b>Total expenditures</b>	<b>\$17.2 million net increase</b>
<hr/>	
Transfers out	(\$0.0 million net decrease)
<b>Total expenditures and transfers</b>	<b>\$17.2 million net increase</b>



# 2026-27 Preliminary Proposed Budget



## Revenue over (under) Expenditures

### Revenues:

Local	\$197,408,549
Intermediate	\$2,117,954
State	\$96,972,956
Federal	\$13,132,631
Other	<u>\$176,000</u>

### Total revenues

**\$309,808,090**

### Expenditures:

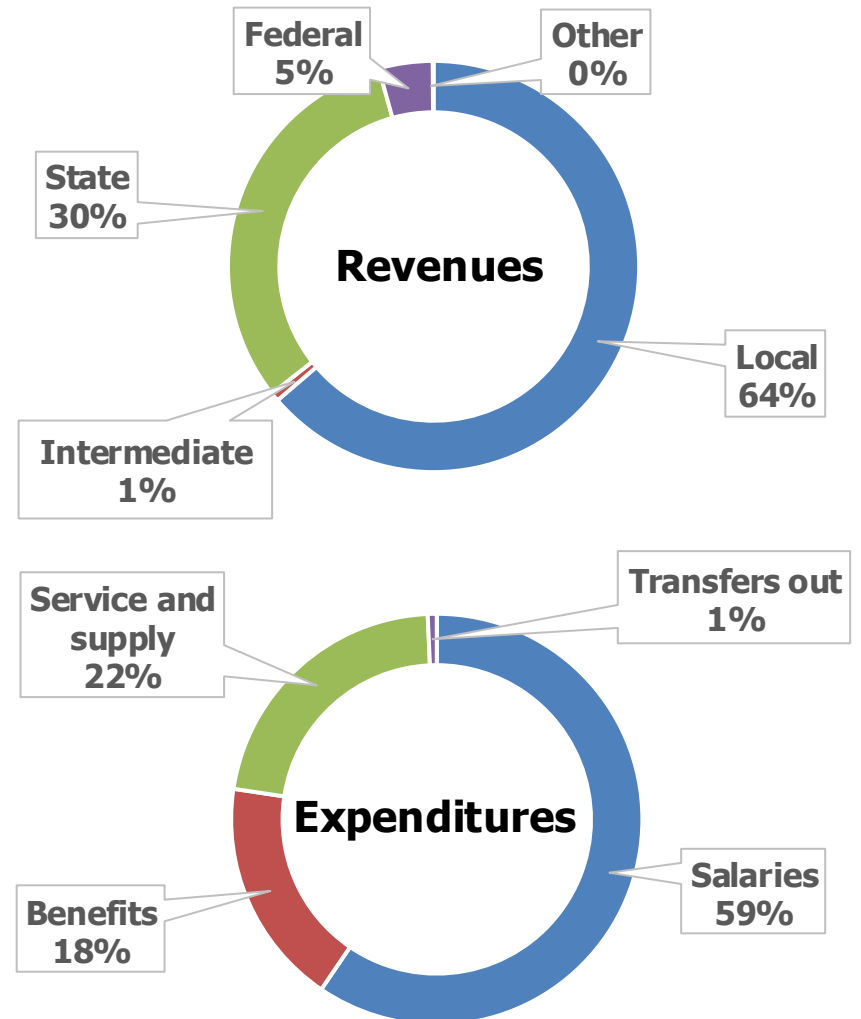
Salaries	\$191,274,556
Benefits	\$57,485,836
Service and supply	\$70,447,900
Transfers out	<u>\$2,265,646</u>

### Total expenditures

**\$321,473,938**

### Revenue over (under) expenditures

**\$(11,665,848)**





# What Our Preliminary 2026-27 Operating Budget Provides



	Preliminary Amount	Percentage
Elementary Instruction	\$47,950,841	14.92%
Middle School Instruction	\$26,328,262	8.19%
High School Instruction	\$28,674,681	8.92%
Building Administrative Services	\$19,799,526	6.16%
Early Childhood Special Education	\$5,022,938	1.56%
Preschool Programs	\$5,698,733	1.77%
Special Programs (including summer school, vocational, ELL, special education, gifted, Title I, alternative education)	\$48,129,897	14.97%
Student Support	\$31,111,014	9.68%
Student Activities	\$3,310,944	1.03%
Staff Development and Coordination and Media Services	\$25,521,036	7.94%
Board, District Administrative and Business Services	\$18,610,783	5.79%
Physical Plant Services	\$30,748,152	9.56%
Safety and Security	\$2,865,207	0.89%
Transportation	\$18,042,752	5.61%
Data and Information Services	\$4,148,113	1.29%
Other Programs and Services	\$5,511,059	1.72%



# Operating Fund Balance Implications



Year	Excess Revenue over Expenditures	Ending Fund Balance	Fund Balance Percentage	Months
2025-26 projected	\$7,361,892	\$132,706,729	43.61%	5.27
2026-27 preliminary budget	\$(11,665,849)	\$121,040,880	37.65%	4.55
2027-28	\$(12,845,172)	\$108,195,708	32.89%	3.97
2028-29	\$(9,118,476)	\$99,077,232	30.00%	3.63
2029-30	\$(8,323,958)	\$90,753,273	27.01%	3.27
2030-31	\$(9,116,543)	\$81,636,730	23.87%	2.89



# Debt Service Fund



2025-26 Projected Actual	
Beginning fund balance	\$36,052,731
Revenues:	
Local	\$38,997,596
Intermediate	\$494,042
Federal	\$316,124
Other	<u>\$21,954,090</u>
Total revenues	\$61,761,852
Expenditures:	
Principal	\$45,105,000
Interest	\$11,065,943
Other	<u>\$160,000</u>
Total expenditures	\$56,330,943
<b>Ending fund balance</b>	<b>\$41,483,640</b>

2026-27 Budget	
Beginning fund balance	\$41,483,640
Revenues:	
Local	\$37,522,774
Intermediate	\$494,042
Federal	<u>\$316,124</u>
Total revenues	\$38,332,940
Expenditures:	
Principal	\$28,200,000
Interest	\$9,778,720
Other	<u>\$15,000</u>
Total expenditures	\$37,993,720
<b>Ending fund balance</b>	<b>\$41,822,860</b>



# Capital Projects Fund



2025-26 Projected Actual	
Beginning fund balance	\$37,336,837
Revenues:	
Local	\$5,222,806
Intermediate	\$51,418
State	\$82,698
Federal	\$0
Other	<u>\$1,363,404</u>
Total revenues	\$6,720,326
Expenditures	\$31,407,163
<b>Ending fund balance</b>	<b>\$12,650,000</b>

2026-27 Budget	
Beginning fund balance	\$12,650,000
Revenues:	
Local	\$4,224,962
Intermediate	\$51,417
State	\$82,698
Federal	\$0
Other	<u>\$765,833</u>
Total revenues	\$5,124,910
Expenditures	\$12,470,983
<b>Ending fund balance</b>	<b>\$5,303,927</b>



# Nutrition Services Fund



2025-26 Projected Actual	
Beginning fund balance	\$0
Revenues	\$11,544,200
Expenditures:	
Salaries	\$4,816,149
Benefits	\$2,002,009
Service and supply	<u>\$6,139,965</u>
Total expenditures	\$12,958,123
Revenues over (under) expenditures	<b>\$(1,413,923)</b>
Transfers In	\$1,413,923
<b>Ending fund balance</b>	<b>\$0</b>

2026-27 Budget	
Beginning fund balance	\$0
Revenues	\$11,639,075
Expenditures:	
Salaries	\$5,055,659
Benefits	\$1,875,229
Service and supply	<u>\$6,208,000</u>
Total expenditures	\$13,138,888
Revenues over (under) expenditures	\$(1,499,813)
Transfers In	\$1,499,813
<b>Ending fund balance</b>	<b>\$0</b>



# Self-Insured Medical Fund



2025-26 Projected Actual		2026-27 Budget	
Beginning Fund Balance	\$4,889,236	Beginning Fund Balance	\$816,194
Revenues:		Revenues:	
Local	\$35,181,590	Local	\$38,585,000
Intermediate	-	Intermediate	-
Federal	<u>\$52,814</u>	Federal	<u>\$50,000</u>
Total revenues	\$35,234,404	Total revenues	\$38,635,000
Expenditures:		Expenditures:	
Claims & Costs	\$39,079,985	Claims & Costs	\$40,121,000
Salaries	\$179,751	Salaries	\$185,133
Benefits	<u>\$47,710</u>	Benefits	<u>\$49,139</u>
Total expenditures	\$39,307,446	Total expenditures	\$40,355,272
<b>Excess revenue over expenditures</b>	<b>\$(4,073,042)</b>	<b>Excess revenue over expenditures</b>	<b>\$(1,720,272)</b>
<b>Ending Fund Balance</b>	<b>\$816,194</b>	<b>Ending Fund Balance</b>	<b>\$(904,078)</b>



# Self-Insured Dental Fund



2025-26 Projected Actual	
Beginning Fund Balance	\$1,967,486
Revenues:	
Plan Payments	\$1,909,060
Intermediate	-
Interest Income	<u>\$81,150</u>
Total revenues	\$1,990,210
Expenditures:	
Claims & Costs	\$1,799,750
Salaries	\$7,948
Benefits	<u>\$2,030</u>
Total expenditures	\$1,809,728
<b>Excess revenue over expenditures</b>	<b>\$180,482</b>
<b>Ending Fund Balance</b>	<b>\$2,147,968</b>

2026-27 Budget	
Beginning Fund Balance	\$2,147,968
Revenues:	
Plan Payments	\$1,950,000
Intermediate	-
Interest Income	<u>\$85,000</u>
Total revenues	\$2,035,000
Expenditures:	
Claims & Costs	\$1,830,350
Salaries	\$8,187
Benefits	<u>\$2,085</u>
Total expenditures	\$1,840,622
<b>Excess revenue over expenditures</b>	<b>\$194,378</b>
<b>Ending Fund Balance</b>	<b>\$2,342,346</b>



# Self-Insured Worker's Comp Fund



## 2025-26 Projected Actual

Beginning Fund Balance		\$2,780,703
Revenues:		
Plan Payments	\$2,105,980	
Interest Income	<u>\$128,580</u>	
Total revenues		\$2,234,560
Expenditures:		
Claims & Costs	\$1,265,100	
Salaries	\$171,737	
Benefits	<u>\$42,338</u>	
Total expenditures		\$1,479,175
<b>Excess revenue over expenditures</b>		<b>\$755,385</b>
<b>Ending Fund Balance</b>		<b>\$3,536,088</b>

## 2026-27 Budget

Beginning Fund Balance		\$3,536,088
Revenues:		
Plan Payments	\$0	
Interest Income	<u>\$125,000</u>	
Total revenues		\$125,000
Expenditures:		
Claims & Costs	\$1,349,000	
Salaries	\$176,883	
Benefits	<u>\$43,322</u>	
Total expenditures		\$1,569,205
<b>Excess revenue over expenditures</b>		<b>\$(1,444,205)</b>
<b>Ending Fund Balance</b>		<b>\$2,091,883</b>

# 2026-27 Budget

June 8, 2026

