

BUDGET SUMMARY

- I. Summary of Fiscal Year 2010 Proposed Comprehensive Budget
- II. Comparative Summary of Fiscal Year 2010 Adopted Budget to Proposed Budget
- III. Reconciliation of Adopted Budget to Proposed Budget
(explanation of major changes in the proposed budget)

**SCHOOL DISTRICT OF KANSAS CITY, MISSOURI
SUMMARY OF PROPOSED BUDGET
FISCAL YEAR 2010**

	OPERATING (Funds 1, 2 & 11)	GRANTS (Funds 1, 2 & 11)	ARRA (Funds 3, 9 & 10)	CHILD NUTRITION (Funds 8 & 18)	TOTAL
Revenue (details in attachment 4)	229,520,348	41,405,052	14,677,239	11,563,237	297,165,876
Expenditures (details in attachment 6)	247,738,656	42,504,434	14,677,239	11,563,237	316,483,566
Revenue Over/(Under) Expenditures	(18,218,308)	(1,099,382)	-	-	(19,317,690)
Fund Balance:					
Net Fund Transfers (details in attachment 5)	1,725,848	1,099,382	-	-	2,825,230
Beginning Fund Balance	54,518,960	2,741,641	-	(578,175)	56,682,426
Ending Fund Balance	38,026,500	2,741,641	-	(578,175)	40,189,966
Less: Restricted Fund Balance-Operating Capital Projects	10,653,889	-	-	-	10,653,889
Less: Restricted Fund Balance-Grant Activity	-	2,741,641	-	-	2,741,641
Less: Restricted Fund Balance-Child Nutrition	-	-	-	(578,175)	(578,175)
General Fund Balance	\$ 27,372,611	\$ -	\$ -	\$ -	\$ 27,372,611

**SCHOOL DISTRICT OF KANSAS CITY, MISSOURI
COMPARATIVE SUMMARY OF ADOPTED BUDGET TO PROPOSED BUDGET
(OPERATING, GRANTS, CHILD NUTRITIONAL SERVICES AND ARRA FUNDS)
FISCAL YEAR 2010**

	FY10 ADOPTED BUDGET	FY10 PROPOSED BUDGET	FY10 INCREASE (DECREASE)
	<u>As of 7/1/2009</u>	<u>As of 11/30/2009</u>	***
REVENUE:			
Local	161,688,668	158,694,094	(2,994,574)
County	3,906,829	3,906,829	-
State	67,144,338	68,790,558	1,646,220
Federal	47,622,897	65,769,186	18,146,289
Other	5,209	5,209	-
TOTAL REVENUE	280,367,941	297,165,876	16,797,935
EXPENDITURES:			
Administration	17,784,850	19,182,618	1,397,768
Instruction	139,391,777	151,870,645	12,478,868
Support Services	64,481,657	66,665,646	2,183,989
Pupil Transportation	15,916,097	16,086,414	170,317
Plant Services	38,060,691	39,239,678	1,178,987
Community & Adult Services	10,174,832	10,472,160	297,328
Debt Services	12,966,405	12,966,405	-
TOTAL EXPENDITURES	298,776,309	316,483,566	17,707,257
REVENUE (UNDER) EXPENDITURES - DEFICIT	(18,408,368)	(19,317,690)	(909,322)
FUND BALANCE:			
Net Fund Transfers	-	2,825,230	2,825,230
Beginning Fund Balance	52,842,562	56,682,426	3,839,864
ENDING FUND BALANCE	34,434,194	40,189,966	5,755,772
Less: Restricted Fund Balance-Operating Capital Projects	-	10,653,889	10,653,889
Less: Restricted Fund Balance-Federal Grants	4,040,546	2,741,641	(1,298,905)
Less: Restricted Fund Balance-Child Nutrition	-	(578,175)	(578,175)
GENERAL FUND BALANCE	30,393,648	27,372,611	(3,021,037)

*** See attachment 2 for explanation of changes in the proposed FY10 budget.

SCHOOL DISTRICT OF KANSAS CITY, MISSOURI
 RECONCILIATION OF FY10 TO FY10 AMEND I COMPREHENSIVE BUDGET
 FOR THE PERIOD ENDING NOVEMBER 30, 2009

ATTACHMENT 2

DESCRIPTION	OPER FTE	OPER BUDGET	CAP OPER BUDGET	OPERATING TOTAL	GRANTS FTE	GRANTS BUDGET	CNS FTE	CNS BUDGET	ARRA FTE	ARRA BUDGET	TOTAL FTE	TOTAL BUDGET	VARIANCE EXPLANATION
REVENUE:													
BOARD APPROVED FY10 REVENUE BUDGET (09-B-006-138)		224,560,629	6,687,957	231,248,586		37,160,455		11,958,900			-	280,367,941	
LOCAL		(3,409,146)	69,506	(3,339,640)		533,115		(188,049)			-	(2,994,574)	The variance is due to anticipated decrease in property tax collection rate and statewide Prop C sales tax revenue.
STATE		1,611,402		1,611,402		61,752		(26,934)			-	1,646,220	The variance is due to the State's methodology of allocating basic formula revenue between the District and Charter Schools.
FEDERAL				-		3,649,730		(180,680)	14,677,239		-	18,146,289	Increase mainly due to additional federal funding from American Recovery & Reinvestment Act of 2009 (ARRA).
TOTAL REVENUE CHANGES	-	(1,797,744)	69,506	(1,728,238)	-	4,244,597	-	(395,663)	-	14,677,239	-	16,797,935	
TOTAL REVENUE PROJECTION	-	222,762,885	6,757,463	229,520,348	-	41,405,052	-	11,563,237	-	14,677,239	-	297,165,876	
EXPENDITURES:													
BOARD APPROVED FY10 EXPENDITURE BUDGET (09-B-006-138)	2,595.42	234,777,112	13,834,144	248,611,256	464.14	38,206,153	151.50	11,958,900			3,211.06	298,776,309	
ADMINISTRATION													
EXECUTIVE ADMINISTRATION	3.00	1,539,272		1,539,272		5,000					3.00	1,544,272	Increase mainly due to the Legal Department's budget for outside legal fees.
BUILDING LEVEL ADMINISTRATION		(153,029)	6,525	(146,504)							-	(146,504)	Reduction due to elimination of school leadership positions not site-based at the schools.
TOTAL ADMINISTRATION	3.00	1,386,243	6,525	1,392,768	-	5,000	-	-	-	-	3.00	1,397,768	
INSTRUCTION													
ELEMENTARY SCHOOLS	28.70	(1,930,904)		(1,930,904)	1.00	232,335			555,391		29.70	(1,143,178)	Decrease mainly due to the Early Childhood program funded by ARRA instead of Operating funds in FY09-10.
MIDDLE SCHOOLS	5.50	885,235		885,235		11,107			16.00	1,543,823	21.50	2,440,165	Increase due to Central Academy as a new initiative school.
HIGH SCHOOLS	12.50	559,917		559,917		(65,272)				31,322	12.50	525,967	Additional classroom Teachers at ACECC Upper Campus transferred from the Lower Campus's budget.
SPECIAL EDUCATION	(1.00)	(3,387,368)		(3,387,368)	(2.50)	(397,829)			10.00	3,417,500	6.50	(367,697)	Net reduction in Exceptional Education budget due to maintenance of effort requirements met.
OTHER INSTRUCTION		(175,269)		(175,269)	2.00	140,042			66.00	3,219,490	68.00	3,184,263	Increase due to ARRA funding of 66.00 Early Childhood positions for FY09-10 school year.
CULTURALLY DIFFERENT				-	9.75	4,044,114			7.25	3,536,712	17.00	7,580,826	Increase due to additional Federal funding in the Title Programs (\$4,044,114) and ARRA funds (\$3,536,712).

SCHOOL DISTRICT OF KANSAS CITY, MISSOURI
 RECONCILIATION OF FY10 TO FY10 AMEND I COMPREHENSIVE BUDGET
 FOR THE PERIOD ENDING NOVEMBER 30, 2009

ATTACHMENT 2

DESCRIPTION	OPER FTE	OPER BUDGET	CAP OPER BUDGET	OPERATING TOTAL	GRANTS FTE	GRANTS BUDGET	CNS FTE	CNS BUDGET	ARRA FTE	ARRA BUDGET	TOTAL FTE	TOTAL BUDGET	VARIANCE EXPLANATION
VOCATIONAL EDUCATION		(8,894)		(8,894)	(2.00)	236,113					(2.00)	227,219	Increase due to the FY09-10 Carl D. Perkins Career and Technical Education allocation of funds in the Vocational Education department.
STUDENT ACTIVITIES		(12,110)	41,799	29,689		1,614					-	31,303	Increase mainly due to the allocation of after school activity budget for Debate KC, clubs, and yearbooks, etc at the school sites.
TOTAL INSTRUCTION	45.70	(4,069,393)	41,799	(4,027,594)	8.25	4,202,224	-	-	99.25	12,304,238	153.20	12,478,868	
SUPPORT SERVICES													
ATTENDANCE/PLACEMENT	1.00	(1,170,702)		(1,170,702)	(3.00)	(174,760)					(2.00)	(1,345,462)	Funds from the approved Alternative Schools - New Initiative have been utilized, reducing the funds available by \$1,250,000. An additional reduction from the Workforce Investment Act grant of \$175,000.
GUIDANCE/COUNSELING	(0.60)	(241,763)		(241,763)	5.00	342,445					4.40	100,682	Increase is attributable to a change of focus for the Workforce Investment Act grant, moving budget funds from Attendance/Placement accounts to the Guidance/Counseling categories.
HEALTH/PSYCH/SPEECH	(4.00)	(161,101)		(161,101)	(0.50)	545					(4.50)	(160,556)	Decrease represents a reduction in funding for Early Childhood Education programs.
CURRICULUM DEVELOPMENT	(2.00)	173,957	167,700	341,657	14.73	(140,465)			0.42	1,637,000	13.15	1,838,192	Most significant impact is from the ARRA grant, at \$1,637,000 and an increase of \$341,000 for Operating, primarily in salaries and capital outlay for the Technology program.
STAFF TRAINING		(121,992)		(121,992)		(4,528)				146,837	-	20,317	Increase is attributable to the reallocation of Magnet funds to meet planned expenditures for staff training.
EDUCATIONAL MEDIA SERVICES	(1.00)	(110,916)	3,779	(107,137)							(1.00)	(107,137)	Reduction is the result of the elimination of the Lead Librarian position.
OTHER SUPPORT SERVICES		908,688	1,188,828	2,097,516		136,100	1.00	(395,663)			1.00	1,837,953	The budget increase is for the Information Technology group, under the categories provided for by the Technology Plan budget. A 1.0 FTE increase is the result of a realignment of the Child Nutrition program.
TOTAL SUPPORT SERVICES	(6.60)	(723,829)	1,360,307	636,478	16.23	159,337	1.00	(395,663)	0.42	1,783,837	11.05	2,183,989	
OPERATION/MAINTENANCE OF PLANT	4.00	1,154,760	15,000	1,169,760		9,227					4.00	1,178,987	Nearly the entire increase is attributable to Local 2000 salary increases to the Facilities and Security budgets, this also included a net increase of 4.0 ftes.
TRANSPORTATION		51,680		51,680		27,607				91,030	-	170,317	In part attributable to the ARRA grant program combined with increases of both operating and grant funds for Other Pupil Transportation.

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COMMUNITY AND ADULT SERVICES	(1.00)	(95,692)		(95,692)	(11.85)	(105,114)			13.60	498,134	0.75	297,328	Increase of \$498,000 for ARRA, including a realignment of Parent Involvement Para-professional positions from Title I to the ARRA budget and a decrease for the Parent Resource Center within the Operating portion of the budget.
TOTAL EXPENDITURES CHANGES	45.10	(2,296,231)	1,423,631	(872,600)	12.63	4,298,281	1.00	(395,663)	113.27	14,677,239	172.00	17,707,257	
TOTAL EXPENDITURES PROJECTION	2,640.52	232,480,881	15,257,775	247,738,656	476.77	42,504,434	152.50	11,563,237	113.27	14,677,239	3,383.06	316,483,566	
REVENUES OVER/(UNDER) EXPENDITURES		(9,717,996)	(8,500,312)	(18,218,308)		(1,099,382)		-		-		(19,317,690)	
FUND BALANCE:													
FUND TRANSFER		(7,463,611)	9,189,459	1,725,848		1,099,382		-		-		2,825,230	Represents transfer from Technology reserved fund balance to cover expenditures to be charged to operating fund that were part of Technology plan; and excess fund balance from SES fund.
BEGINNING FUND BALANCE		44,554,218	9,964,742	54,518,960		2,741,641		(578,175)				56,682,426	
PROJECTED ENDING BALANCE		27,372,611	10,653,889	38,026,500		2,741,641		(578,175)		-		40,189,966	