

KANSAS CITY

PUBLIC SCHOOLS



# **Fiscal Year 2020 Budget Amendment II**

**Mark T. Bedell, Ed. D.**  
Superintendent of Schools

*In the spirit of mutual responsibility and accountability, we will continue  
Moving Forward Together!*

# **BOARD ITEM**



**TO:** Members, Board of Directors

**THROUGH:** Mark T. Bedell, Ed. D., Superintendent of Schools

**FROM:** Linda Quinley, Chief Finance & Operations Officer

**SUBJECT:** Approval of FY20 Comprehensive Budget – Amendment II

**DATE:** June 24, 2020

**Item:** 020-S-006-547

**PROPOSED RESOLUTION:** Move the approval of the recommendation of the Superintendent of Schools to approve Budget Amendment # 2 to the FY2020 Comprehensive Budget, consisting of General Fund, Teachers Fund, Operating Capital Projects Fund and Child Nutritional Service Fund for the period July 1, 2019 through June 30, 2020. Estimated total resources (current revenue, fund transfers & beginning fund balance) are \$373,202,736, total projected current expenditures are \$277,428,704, estimated restricted ending balance of \$22,453,895, fund balance designation of \$19,561,719, and an estimated unrestricted ending balance of \$53,758,418.

**BOARD POLICY:** 4.4 (2) Financial Planning or budgeting for any fiscal year or part thereof shall not deviate materially from *Ends* priorities or risk fiscal jeopardy, and shall be deprived from a multi-year plan. Without limiting the above, for any financial plan or budget, the Superintendent shall not cause or allow the KCPS to budget or plan in a manner that risks incurring any conditions set forth in the Board’s policy on Financial Condition and Activities.

**Ends Policy: 1.0:** The Kansas City Public Schools (KCPS) is a collaboration of scholars, parents, staff and the community to constantly improve academic achievement by addressing the individual needs of each student from birth. Scholars will be high achieving critical thinkers who are prepared to succeed in a constantly changing world and who are engaged in the improvement of their community.

## **STRATEGIC PLAN GOALS AND MEASURES OF STUDENT SUCCESS:**

Pillar D – “Managing The Whole” – champions the creation of mission focused structures and processes that will facilitate effective and efficient operations and continuous improvement.

Strategic Priority 11: Match resources to data-supported student and staff needs.

- 11.1 Allocate resources (i.e., people, time, and money) based on data-supported needs of students, staff, and schools.
- 11.2 Create data collection and reporting systems to increase the effective use of data to drive leadership decisions, particularly regarding matters of access, opportunity, and equity.
- 11.5 Develop and maintain relationships and a proactive posture relative to governmental, business, philanthropic, and other potential channels for financial and material resources to leverage first-rate educational experiences for our students.

Strategic Priority 12: Deliver effective operations, guidance, and assistance.

## **ATTACHMENTS:**

1. Summary of Fiscal Year 2020 Proposed Comprehensive Budget Amendment II
2. Comparative Summary of Adopted Budget to Proposed Budget
3. Major Changes in Proposed Budget Amendment
4. Adopted to Proposed Budget - Revenue by Fund, Function & Object
5. Revenue Fund Transfer
- 6-7. Adopted to Proposed Budget – Expenditure by Fund, Function & Object
8. Summary of Expenditures by Program

**DEPARTMENT RESPONSIBLE FOR IMPLEMENTATION:** Budget & Fiscal Planning Department.

**FACTUAL BACKGROUND:** The Comprehensive Budget represents the Operating Funds including Grants, and Child Nutritional Service Fund. FY20 budget development started in February 2019 guided by the MSIP Standard, KCPS Tiered Model to align resources to students in greater needs, and Zero-Based Budgeting for District Wide Departments to itemize and request their needs that are aligned to the Strategic Plan.

The proposed budget amendment reflects a net increase in revenue of \$19,182,683 and an increase in expenditures of \$12,102,857. Changes in revenue are due to distribution of protested taxes, M & M surtax, and local & federal grants. In addition, the district received CARES Act funding due to COVID-19 pandemic. Changes in expenditures are due to additional local and federal grants (see attachment 3 for major variance explanation).

# **BUDGET SUMMARY**

**KANSAS CITY PUBLIC SCHOOLS  
SUMMARY OF PROPOSED COMPREHENSIVE BUDGET  
FISCAL YEAR 2020**

**AMEND II - ATTACHMENT 1 - FY2020**

	<b>OPERATING (Funds 10 &amp; 20)</b>	<b>CAPITAL (Funds 40)</b>	<b>GRANTS (Funds 10, 20 &amp; 40)</b>	<b>CHILD NUTRITION (Fund 51)</b>	<b>TOTAL</b>
<b>Current Revenue</b>	204,941,429	18,140,408	49,764,898	14,137,677	286,984,412
<b>Current Expenditures</b>	202,594,008	10,803,821	49,893,198	14,137,677	277,428,704
<b>Grant Subsidy</b>	(128,300)	-	128,300	-	-
<b>Revenue Over/(Under) Expenditures</b>	2,219,121	7,336,587	-	-	9,555,708
<b>Fund Balance:</b>					
Beginning Fund Balance	56,955,051	27,250,215	(3,684,191)	5,697,249	86,218,324
<b>Ending Fund Balance</b>	59,174,172	34,586,802	(3,684,191)	5,697,249	95,774,032
<b>Less: Fund Balance Designated to Projects</b>					
IT's Network Project		2,598,009			2,598,009
IT's Technology Plan	241,999	1,844,556			2,086,555
Technology Plan (PY Carryover)	753,643	2,311			755,954
BOE Renovation	-	1,542,645			1,542,645
Franklin Renovation	-	700,000			700,000
LMS & Lincoln Athletic Field (Balance)	99,328	4,765,533			4,864,861
COP Capital Projects	219,463	1,942,287			2,161,750
Facilities Capital Projects		4,584,355			4,584,355
LMS Cafeteria Equipment				267,590	267,590
<b>Total Use of Fund Balance</b>	1,314,433	17,979,696	-	267,590	19,561,719
<b>Net Ending Fund Balance</b>	57,859,739	16,607,106	(3,684,191)	5,429,659	76,212,313
<b>Less: Restricted Fund Balance</b>					
Health Insurance	2,065,656		-	-	2,065,656
Workers Compensation	280,000		-	-	280,000
Prepaid Expenses	145,877		-	-	145,877
Encumbrances	1,604,932		-	354,506	1,959,438
FMV Mark-Up Escrow Account	4,856		-	-	4,856
Operating Capital Projects		16,607,106	-	-	16,607,106
Federal Grants	-		(4,650,368)	-	(4,650,368)
Other Grants	-		966,177	-	966,177
Child Nutrition	-		-	5,075,153	5,075,153
<b>Total Restricted Fund Balance</b>	4,101,321	16,607,106	(3,684,191)	5,429,659	22,453,895
<b>General Fund Balance</b>	53,758,418	-	-	-	53,758,418

**KANSAS CITY PUBLIC SCHOOLS**  
**COMPARATIVE SUMMARY OF ADOPTED BUDGET TO PROPOSED BUDGET**  
**(OPERATING, GRANTS and CHILD NUTRITION FUNDS)**  
**FY 2019-2020**

**AMEND II - ATTACHMENT 2 - FY2020**

	<b>APPROVED AMEND 1 FTE</b>	<b>APPROVED AMEND 1 BUDGET</b>	<b>PROPOSED AMEND 2 FTE</b>	<b>PROPOSED AMEND 2 BUDGET</b>	<b>FTE INCREASE (DECREASE)</b>	<b>BUDGET INCREASE (DECREASE)</b>
<b>REVENUE:</b>						
Local		214,772,660		223,918,249		9,145,589
County		5,530,366		5,404,370		(125,996)
State		4,631,802		4,361,338		(270,464)
Federal		42,866,901		53,300,455		10,433,554
<b>TOTAL REVENUE (a)</b>		<b>267,801,729</b>		<b>286,984,412</b>		<b>19,182,683</b>
<b>EXPENDITURES:</b>						
Instruction	1,392.05	127,463,579	1,392.55	133,183,258	0.50	5,719,679
Support Services	903.05	121,233,200	901.05	122,872,245	(2.00)	1,639,045
Community Services	159.00	8,283,129	159.00	12,662,636	-	4,379,507
Facilities Services	-	8,000	-	372,626	-	364,626
Long & Short-Term Debt	-	8,337,939	-	8,337,939	-	-
<b>TOTAL EXPENDITURES (b)</b>	<b>2,454.10</b>	<b>265,325,847</b>	<b>2,452.60</b>	<b>277,428,704</b>	<b>(1.50)</b>	<b>12,102,857</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES - (a - b) (c)</b>		<b>2,475,882</b>		<b>9,555,708</b>		<b>7,079,826</b>
<b>FUND BALANCE:</b>						
<b>Beginning Fund Balance (d)</b>		<b>86,218,324</b>		<b>86,218,324</b>		<b>-</b>
<b>Less: Fund Balance Designated to Projects</b>						
IT's Network Project		2,598,009		2,598,009		-
IT's Technology Plan		2,086,555		2,086,555		-
Technology Plan (PY Carryover)		755,954		755,954		-
BOE Renovation		1,206,000		1,542,645		336,645
Franklin Renovation		700,000		700,000		-
LMS & Lincoln Athletic Field		4,165,700		4,864,861		699,161
COP Capital Projects		2,691,177		2,161,750		(529,427)
Facilities Capital Projects		4,900,000		4,584,355		(315,645)
LMS Cafeteria Equipment		267,590		267,590		-
<b>Total Use of Fund Balance (e)</b>		<b>19,370,985</b>		<b>19,561,719</b>		<b>190,734</b>
<b>Ending Fund Balance - (c + d - e) (f)</b>		<b>69,323,221</b>		<b>76,212,313</b>		<b>6,889,092</b>
<b>Less: Restricted Fund Balance:</b>						
Health Insurance		2,065,656		2,065,656		-
Workers Compensation		280,000		280,000		-
Prepaid Expenses		145,877		145,877		-
Encumbrances		1,959,438		1,959,438		-
FMV Mark-Up Escrow Account		4,856		4,856		-
Operating Capital Projects		9,543,581		16,607,106		7,063,525
Capital Improvement Projects		1,086,599		-		(1,086,599)
Federal Grants		(4,650,368)		(4,650,368)		-
Other Grants		966,177		966,177		-
Child Nutrition		5,075,153		5,075,153		-
<b>Total Restricted/Reserved Fund Balance (g)</b>		<b>16,476,969</b>		<b>22,453,895</b>		<b>5,976,926</b>
<b>GENERAL FUND BALANCE - (f - g)</b>		<b>52,846,252</b>		<b>53,758,418</b>		<b>912,166</b>

EXPLANATION OF MAJOR CHANGES  
TO THE PROPOSED BUDGET



KANSAS CITY PUBLIC SCHOOLS  
MAJOR CHANGES FROM BOARD APPROVED AMENDMENT I TO PROPOSED AMENDMENT II BUDGET  
OPERATING, GRANTS & CHILD NUTRITION  
FISCAL YEAR 2019-2020

AMEND II - ATTACHMENT 3 - FY2020

DESCRIPTION	OPERATING FTE	GENERAL BUDGET	CAPITAL BUDGET	GRANTS FTE	GRANTS BUDGET	CNS FTE	CNS BUDGET	TOTAL FTE	TOTAL BUDGET	Explanation of Major Changes to the Budget
<b>REVENUES</b>										
<b>Budget Amendment I, Approved 2/26/2020</b>		<b>200,133,047</b>	<b>15,868,964</b>		<b>37,662,041</b>		<b>14,137,677</b>		<b>267,801,729</b>	
<b>Local</b>										
Current Taxes, inc. interest		8,605,646							8,605,646	Increase mainly due to Jackson County distribution of protested taxes.
Delinquent Taxes, inc. interest		(3,366,994)							(3,366,994)	Projected tax and back interest revenue based on year-end balances and collection trend, and reduced two-months receipt accrued in prior fiscal year.
Sales Taxes (Prop C)		225,854							225,854	DESE's projected rate increased by \$13 per WADA. Impact of COVID-19 to be determined at fiscal year end.
M&M Surtax, inc. back taxes & interest			2,268,413						2,268,413	Increased based on actual tax collection.
In Lieu of Taxes		173,657							173,657	Projection based on current collection trend.
Interest Income		31,201							31,201	Financial institution tax interest and earnings on investment.
Community Services		(44,317)							(44,317)	Anticipated decrease in after school tuition charges as building closes due to pandemic.
Rentals					168,030				168,030	Parking lot funds for student incentives.
Gifts					1,067,743				1,067,743	Received grants from the following: Prime Health Foundation - \$20,000; SSKC - \$710,058; Hall Family Foundation - \$100,000; Baum Family Foundation - \$80,000; Francis Family Foundation - \$14,694; Fuel-Up-To-Play 60 - \$29,300; Education Foundation - \$69,520; and Partnership Grants - \$44,171.
Abatement Grant		44,547							44,547	Revenue adjusted based on actual receipt.
Miscellaneous Receipts		(99,023)			15,432				(83,591)	Revenue adjusted based on actual receipt.
Interest on Contract			22,049						22,049	Based on actual receipt
Net Insurance Recovery		77,481							77,481	Insurance reimbursement based on submitted claims.
Sale of Other Property			(19,018)						(19,018)	Based on actual receipt
<b>County</b>										
Fines		(39,211)							(39,211)	Revenue adjusted based on actual receipt.
State Assessed Railroad and Utility Taxes		(86,785)							(86,785)	Revenue adjusted based on actual receipt.
<b>State</b>									-	
Basic Formula		6,716							6,716	DESE has not determined yet the impact of COVID-19 and Governor's withholding to hold-harmless district.
Transportation		(207,357)							(207,357)	Entitlement will decrease due to Governor's withholding caused by pandemic to US economy.
Educational and Screening Entitlement		(118,795)							(118,795)	Revenue adjusted based on actual claim and reimbursement received for Parents-As-Teachers program.
High Need Fund - Special Education		49,320							49,320	Revenue adjusted based on actual receipt.

KANSAS CITY PUBLIC SCHOOLS  
 MAJOR CHANGES FROM BOARD APPROVED AMENDMENT I TO PROPOSED AMENDMENT II BUDGET  
 OPERATING, GRANTS & CHILD NUTRITION  
 FISCAL YEAR 2019-2020

DESCRIPTION	OPERATING FTE	GENERAL BUDGET	CAPITAL BUDGET	GRANTS FTE	GRANTS BUDGET	CNS FTE	CNS BUDGET	TOTAL FTE	TOTAL BUDGET	Explanation of Major Changes to the Budget
Charter School Sponsor Fee		(348)							(348)	
<b>Federal</b>									-	
Medicaid		(331,692)							(331,692)	Increase projection to include estimated transportation reimbursement.
Reserve Officer Training Corps (ROTC)		(58,180)							(58,180)	Estimate based on year-to-date program reimbursement.
CARES-ESSER Fund					5,908,209				5,908,209	CARES Act funding allocation based on at-risk student population due to COVID-19
IDEA Entitlement Funds					328,087				328,087	Increase projection to include carryover funds.
Title I					192,473				192,473	Increase projection to include carryover funds.
Head Start					4,262,804				4,262,804	Budget adjusted to match MARC grant award
Other Federal Revenue		(53,338)			160,079				106,741	Projection adjusted based on actual and to include refugee grant carryover funds.
<b>Net Increase in Revenue</b>		<b>4,808,382</b>	<b>2,271,444</b>		<b>12,102,857</b>		<b>-</b>		<b>19,182,683</b>	
<b>TOTAL REVENUE PROJECTION</b>		<b>204,941,429</b>	<b>18,140,408</b>		<b>49,764,898</b>		<b>14,137,677</b>		<b>286,984,412</b>	
<b>EXPENDITURES</b>										
<b>Budget Amendment I, Approved 2/26/2020</b>	<b>1,956.15</b>	<b>201,477,403</b>	<b>11,920,426</b>	<b>354.70</b>	<b>37,790,341</b>	<b>143.25</b>	<b>14,137,677</b>	<b>2,454.10</b>	<b>265,325,847</b>	
<b>Operating</b>										
Maintenance		(19,419)	19,419						-	Budget realignment for capital equipment purchase
Signature Fund	(0.50)								(0.50)	FTE adjustment
Vocational Education		29,000	(29,000)						-	Support CTE student achievement
Early Childhood - Alternative Schools	(2.00)								(2.00)	Budget realignment to fund PK classrooms with 10 FTE in Title I and move Alternative Schools with 8 FTE to Operating Fund. Per DESE alternative schools are not eligible Title I schools.
Library Resources		(846)	846						-	Need funding for equipment
Instruction		10,000	(10,000)						-	Budget adjusted to fund food and travel
Custodial Services		33,000	(33,000)						-	To fund ISSA Quality Assessment
Custodial Services		35,000	(35,000)						-	Funding needed for building maintenance
Security		94,234	(94,234)						-	To fund security equipment lease with Virtra
Operations		(319,707)	319,707						-	Budget realignment for fund additional fund needed for Franklin renovation.
Security		(25,000)	25,000						-	Funds needed for installation of building cameras
Research & Evaluation		1,505,378	(1,505,378)						-	Reclass software licenses from capital expense to technology supplies per DESE chart of accounts.
Security		(24,449)	24,449						-	Funding needed for new vehicle
Business Services		(2,000)	2,000						-	Laptop purchase for grant writer

KANSAS CITY PUBLIC SCHOOLS  
 MAJOR CHANGES FROM BOARD APPROVED AMENDMENT I TO PROPOSED AMENDMENT II BUDGET  
 OPERATING, GRANTS & CHILD NUTRITION  
 FISCAL YEAR 2019-2020

DESCRIPTION	OPERATING FTE	GENERAL BUDGET	CAPITAL BUDGET	GRANTS FTE	GRANTS BUDGET	CNS FTE	CNS BUDGET	TOTAL FTE	TOTAL BUDGET	Explanation of Major Changes to the Budget
Custodial Services		(185,000)	185,000						-	Budget realignment to fund needed cleaning equipment
Grounds Services		(13,586)	13,586						-	Funding needed for equipment purchase
<b>Federal</b>										
Head Start Core				-	4,262,804				-	4,262,804 Budget adjusted to match MARC grant award
Refugee Children School				-	160,079				-	160,079 Budget adjusted to include carryover funds
ESSER CARES Act					5,908,209				-	5,908,209 CARES Act funding allocation based on at-risk student population due to COVID-19.
Special Ed. Entitlement				-	328,087				-	328,087 Budget adjusted to include carryover funds
Title I - EC & Alternative Schools				2.00				2.00	-	Budget realignment to fund PK classrooms with 10 FTE in Title I and move Alternative Schools with 8 FTE to Operating Fund. Per DESE alternative schools are not eligible Title I schools.
School Improvement Grant				-	192,473				-	192,473 Budget adjusted to include carryover funds
Title I				(1.00)	-			(1.00)	-	Elimination of vacancy position to fund needed classroom supplies.
<b>Other Grants</b>										
Prime Health Foundation					20,000				-	20,000 Allocation of grants received for mentoring program.
School Smart KC, Inc.					710,058.00				-	710,058 Additional School Smart KC grant received: Human Resources - \$53,058; COVID-19 assistance for technology and ELL program - \$611,000; and Northeast High School - \$46,000.
Hall Family Foundation					100,000				-	100,000 Grant received for COVID-19 assistance
Francis Family Foundation Grant					14,694				-	14,694 Allocation of prior year carryover funds.
Jackson County Community Children's Srvc Fund					29,300				-	29,300 Additional funding received for COVID-19 assistance
Baum Family Foundation					80,000				-	80,000 Grant received for extended learning program
Partnership Program					59,603				-	59,603 Donations from various private agencies
Education Foundation					69,520				-	69,520
Parking Lot Funds					168,030				-	168,030 Funds allocated for student incentives
<b>Net Increase in Expenditure</b>	<b>(2.50)</b>	<b>1,116,605</b>	<b>(1,116,605)</b>	<b>1.00</b>	<b>12,102,857</b>	<b>-</b>	<b>-</b>	<b>(1.50)</b>	<b>12,102,857</b>	
<b>TOTAL EXPENDITURE PROJECTION</b>	<b>1,953.65</b>	<b>202,594,008</b>	<b>10,803,821</b>	<b>355.70</b>	<b>49,893,198</b>	<b>143.25</b>	<b>14,137,677</b>	<b>2,452.60</b>	<b>277,428,704</b>	
<b>GRANT SUBSIDY</b>		<b>(128,300)</b>			<b>128,300</b>				<b>-</b>	
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>2,219,121</b>	<b>7,336,587</b>		<b>-</b>		<b>-</b>		<b>9,555,708</b>	

# **REVENUE**

**KANSAS CITY PUBLIC SCHOOLS  
REVENUE BY FUND & OBJECT  
FISCAL YEAR 2020 ADOPTED TO PROPOSED BUDGET**

DESCRIPTION	FY20 BUDGET - AMENDMENT 1					FY20 PROPOSED BUDGET - AMENDMENT 2					INCREASE
	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	(DECREASE)
<b>LOCAL REVENUE</b>											
5111 Taxes-Current Ad Valorem	156,389,861				156,389,861	165,118,705	-	-	-	165,118,705	8,728,844
5112 Taxes-Delinquent Ad Valorem	7,864,639				7,864,639	5,022,281	-	-	-	5,022,281	(2,842,358)
5113 School District Trust Fund (Proposition C)	11,249,253	6,749,552			17,998,805	11,390,412	6,834,247	-	-	18,224,659	225,854
5114 Financial Institution Taxes (Intangible)	1,884,890				1,884,890	1,884,890	-	-	-	1,884,890	-
5115 M & M Surtax			8,096,603		8,096,603	-	-	10,274,065	-	10,274,065	2,177,462
5116 In Lieu of Tax	1,497,810				1,497,810	1,671,467	-	-	-	1,671,467	173,657
5118 Local R & U Taxes	3,795,929				3,795,929	3,795,929	-	-	-	3,795,929	-
5119 Replacement Back Taxes			756,554		756,554	-	-	803,306	-	803,306	46,752
5141 Earnings From Temporary Deposits	1,980,942				1,980,942	1,983,868	-	-	-	1,983,868	2,926
5145 Interest Current Taxes	273,453				273,453	150,255	-	-	-	150,255	(123,198)
5146 Replacement Interest					-	-	-	44,199	-	44,199	44,199
5147 FIT interest					-	28,275	-	-	-	28,275	28,275
5148 Interest Back Taxes	1,664,856				1,664,856	1,140,220	-	-	-	1,140,220	(524,636)
5151 Sales to Pupils				-	-	-	-	-	416	416	416
5161 Sales to Adults				28,628	28,628	-	-	-	28,628	28,628	-
5167 Billed Meal & Snacks (Local)				66,824	66,824	-	-	-	66,824	66,824	-
5169 Catering				79,127	79,127	-	-	-	76,064	76,064	(3,063)
5181 Community Services	175,994				175,994	131,677	-	-	-	131,677	(44,317)
5191 Rentals	208,038				208,038	376,068	-	-	-	376,068	168,030
5192 Gifts	3,247,638		211,437	50,000	3,509,075	4,301,151	-	225,667	50,000	4,576,818	1,067,743
5194 Abatement Grant	264,944				264,944	309,491	-	-	-	309,491	44,547
5198 Miscellaneous Local Revenue	279,018		-		279,018	195,427	-	-	-	195,427	(83,591)
<b>Sub-total - Local Revenue</b>	<b>190,777,265</b>	<b>6,749,552</b>	<b>9,064,594</b>	<b>224,579</b>	<b>206,815,990</b>	<b>197,500,116</b>	<b>6,834,247</b>	<b>11,347,237</b>	<b>221,932</b>	<b>215,903,532</b>	<b>9,087,542</b>
<b>COUNTY REVENUE</b>											
5211 Fines		209,308			209,308	-	170,097	-	-	170,097	(39,211)
5221 State Assessed Railroad and Utility Taxes	4,168,071				4,168,071	4,081,286	-	-	-	4,081,286	(86,785)
5222 County Stock Insurance Fund	1,152,987				1,152,987	1,152,987	-	-	-	1,152,987	-
<b>Sub-total - County Revenue</b>	<b>5,321,058</b>	<b>209,308</b>	<b>-</b>	<b>-</b>	<b>5,530,366</b>	<b>5,234,273</b>	<b>170,097</b>	<b>-</b>	<b>-</b>	<b>5,404,370</b>	<b>(125,996)</b>
<b>STATE REVENUE</b>											
5311 Basic Formula - State Monies	(1,314,605)	(3,943,814)			(5,258,419)	(1,312,926)	(3,938,777)	-	-	(5,251,703)	6,716
5312 Transportation	3,008,916				3,008,916	2,801,559	-	-	-	2,801,559	(207,357)
5314 ECSE (3 & 4 Year Old)	5,809,091				5,809,091	5,809,091	-	-	-	5,809,091	-
5319 Basic Formula - Classroom Trust Fund	-	-			-	-	-	-	-	-	-
5324 Educational and Screening Entitlement-PAT	236,225				236,225	117,430	-	-	-	117,430	(118,795)
5332 Career Education	331,858				331,858	331,858	-	-	-	331,858	-
5333 Food Service				86,906	86,906	-	-	-	86,906	86,906	-
5381 High Need Fund - Special Education	309,244				309,244	358,564	-	-	-	358,564	49,320
5397 Other State Revenue	16,311				16,311	16,311	-	-	-	16,311	-
5398 Charter School Sponsor Fee	91,670				91,670	91,322	-	-	-	91,322	(348)
<b>Sub-total - State Revenue</b>	<b>8,488,710</b>	<b>(3,943,814)</b>	<b>-</b>	<b>86,906</b>	<b>4,631,802</b>	<b>8,213,209</b>	<b>(3,938,777)</b>	<b>-</b>	<b>86,906</b>	<b>4,361,338</b>	<b>(270,464)</b>

**KANSAS CITY PUBLIC SCHOOLS  
REVENUE BY FUND & OBJECT  
FISCAL YEAR 2020 ADOPTED TO PROPOSED BUDGET**

DESCRIPTION	FY20 BUDGET - AMENDMENT 1					FY20 PROPOSED BUDGET - AMENDMENT 2					INCREASE (DECREASE)
	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	
<b>FEDERAL REVENUE</b>											
5412 Medicaid	1,432,456		40,980		1,473,436	1,140,938	-	806	-	1,141,744	(331,692)
5418 Reserve Officer Training Corps (ROTC)		271,398			271,398	-	213,218	-	-	213,218	(58,180)
5424 CARES-ESSER Fund					-	4,733,209	-	1,175,000	-	5,908,209	5,908,209
5427 Perkins Basic Grant	797,081				797,081	797,081	-	-	-	797,081	-
5441 IDEA Entitlement Funds	6,479,102				6,479,102	6,807,189	-	-	-	6,807,189	328,087
5444 National School Lunch - Equipment Grant				25,000	25,000	-	-	-	25,000	25,000	-
5445 School Lunch Program				7,758,898	7,758,898	-	-	-	7,758,898	7,758,898	-
5446 School Breakfast Program				3,841,768	3,841,768	-	-	-	3,874,072	3,874,072	32,304
5448 After-School Snack/Billed Meals and Snacks				75,961	75,961	-	-	-	75,961	75,961	-
5449 Fresh Fruits and Vegetable Program				280,000	280,000	-	-	-	280,000	280,000	-
5451 Title I	13,333,394		198,445		13,531,839	13,525,867	-	198,445	-	13,724,312	192,473
5461 Title IV.A Student Support & Academic Enri	739,941		18,000		757,941	739,941	-	18,000	-	757,941	-
5462 Title III	644,127		33,000		677,127	644,127	-	33,000	-	677,127	-
5463 Homeless Education	141,091				141,091	141,091	-	-	-	141,091	-
5465 Title II.A	1,091,916				1,091,916	1,091,916	-	-	-	1,091,916	-
5481 Department of Health Food Service Programs				1,379,817	1,379,817	-	-	-	1,350,160	1,350,160	(29,657)
5483 Head Start	1,949,780				1,949,780	6,212,584	-	-	-	6,212,584	4,262,804
5497 Other Federal Revenue	1,736,428		5,000		1,741,428	1,848,169	-	-	-	1,848,169	106,741
5498 Interest on Contract			593,318		593,318	-	-	615,367	-	615,367	22,049
<b>Sub-total - Federal Revenue</b>	<b>28,345,316</b>	<b>271,398</b>	<b>888,743</b>	<b>13,361,444</b>	<b>42,866,901</b>	<b>37,682,112</b>	<b>213,218</b>	<b>2,040,618</b>	<b>13,364,091</b>	<b>53,300,039</b>	<b>10,433,138</b>
<b>OTHER REVENUE</b>											
5511 Reimbursement	316,948			464,748	781,696	316,948	-	-	464,748	781,696	-
5512 Indirect Reimbursement	887,652		2,000		889,652	887,652	-	2,000	-	889,652	-
5631 Net Insurance Recovery	62,833		-		62,833	140,314	-	-	-	140,314	77,481
5651 Sale of Other Property			6,222,489		6,222,489	-	-	6,203,471	-	6,203,471	(19,018)
<b>Sub-total - Other Revenue</b>	<b>1,267,433</b>	<b>-</b>	<b>6,224,489</b>	<b>464,748</b>	<b>7,956,670</b>	<b>1,344,914</b>	<b>-</b>	<b>6,205,471</b>	<b>464,748</b>	<b>8,015,133</b>	<b>58,463</b>
<b>TOTAL REVENUE</b>	<b>234,199,782</b>	<b>3,286,444</b>	<b>16,177,826</b>	<b>14,137,677</b>	<b>267,801,729</b>	<b>234,595,446</b>	<b>685,339</b>	<b>9,486,613</b>	<b>13,800,003</b>	<b>286,984,412</b>	<b>19,182,683</b>
<b>SUMMARY</b>											
Local Revenue	190,777,265	6,749,552	9,064,594	224,579	206,815,990	197,500,116	6,834,247	11,347,237	221,932	215,903,532	9,087,542
County Revenue	5,321,058	209,308	-	-	5,530,366	5,234,273	170,097	-	-	5,404,370	(125,996)
State Revenue	8,488,710	(3,943,814)	-	86,906	4,631,802	8,213,209	(3,938,777)	-	86,906	4,361,338	(270,464)
Federal Revenue	28,345,316	271,398	888,743	13,361,444	42,866,901	37,682,112	213,218	2,040,618	13,364,091	53,300,039	10,433,138
Other Revenue	1,267,433	-	6,224,489	464,748	7,956,670	1,344,914	-	6,205,471	464,748	8,015,133	58,463
<b>TOTAL REVENUE</b>	<b>234,199,782</b>	<b>3,286,444</b>	<b>16,177,826</b>	<b>14,137,677</b>	<b>267,801,729</b>	<b>249,974,624</b>	<b>3,278,785</b>	<b>19,593,326</b>	<b>14,137,677</b>	<b>286,984,412</b>	<b>19,182,683</b>

**KANSAS CITY PUBLIC SCHOOLS  
SUMMARY OF FUND TRANSFER  
FISCAL YEAR 2020**

AMEND II - ATTACHMENT 5 - FY2020

<b>Transfer between Funds</b>	<u>General Fund</u>	<u>Teachers Fund</u>	<u>Capital Projects - Operating</u>	<u>Grants</u>	<u>Child Nutrition</u>
Regular Transfer:					
Teachers Fund - Operating	(93,044,199)	93,044,199			
Teachers Fund - Federal Grants	(12,538,701)	12,538,701			
Teachers Fund - Non-Federal Grants	(1,658,406)	1,658,406			
Total Transfer-in (out)	<u>(107,241,306)</u>	<u>107,241,306</u>	-	-	

**Operating Subsidy to Grants**

<u>Program</u>	<u>Budget</u>	<u>Grants</u>	<u>Subsidy</u>
Education Foundation	128,300		128,300
Total Subsidy	<u>128,300</u>	-	<u>128,300</u>

# **EXPENDITURES**





KANSAS CITY PUBLIC SCHOOLS  
 EXPENDITURE BY FUND & OBJECT  
 FISCAL YEAR 2020 ADOPTED TO PROPOSED BUDGET

DESCRIPTION	FY20 FTE	FY20 BUDGET - AMENDMENT 1					FY20 FTE	FY20 PROPOSED BUDGET - AMENDMENT 2					VARIANCE	
	TOTAL	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	TOTAL	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	FTE	BUDGET
<b>SUPPLIES &amp; MATERIALS</b>														
6411 General Supplies		2,633,815			490,280	3,124,095		3,209,170	2,141	-	526,474	3,737,785		613,690
6412 Supplies - Technology Related		1,878,243			6,000	1,884,243		8,814,804	-	-	6,000	8,820,804		6,936,561
6413 Art Supplies		49,282				49,282		46,257	-	-	-	46,257		(3,025)
6414 Music Supplies		27,508				27,508		25,926	-	-	-	25,926		(1,582)
6416 Student Incentives		93,971				93,971		232,167	-	-	-	232,167		138,196
6417 Employee Incentives		21,450				21,450		23,450	-	-	-	23,450		2,000
6418 Community Incentives		10,911				10,911		14,622	-	-	-	14,622		3,711
6419 Physical Ed Supplies		24,196				24,196		24,376	-	-	-	24,376		180
6420 Uniforms		342,523			15,000	357,523		355,514	-	-	15,000	370,514		12,991
6431 Textbooks		648,688				648,688		641,282	-	-	-	641,282		(7,406)
6441 Library books		169,604				169,604		177,423	-	-	-	177,423		7,819
6451 Resource Materials		22,339				22,339		21,797	-	-	-	21,797		(542)
6471 Food Supplies-Exclude Non-Food Supplies		422,229			5,376,557	5,798,786		456,476	-	-	5,424,557	5,881,033		82,247
6473 Commodities Processing					460,000	460,000		-	-	-	610,000	610,000		150,000
6481 Electric		6,377,800				6,377,800		6,377,800	-	-	-	6,377,800		-
6482 Gas - Natural		749,000				749,000		749,000	-	-	-	749,000		-
6486 Gasoline/Diesel		669,500			5,000	674,500		706,704	-	-	5,000	711,704		37,204
6496 Small Equipment/Furniture		602,335			39,129	641,464		867,542	-	-	51,129	918,671		277,207
<b>Sub-total - Supplies</b>	-	<b>14,743,394</b>	-	-	<b>6,391,966</b>	<b>21,135,360</b>	-	<b>22,744,310</b>	<b>2,141</b>	-	<b>6,638,160</b>	<b>29,384,611</b>	-	<b>8,249,251</b>
<b>CAPITAL OUTLAY</b>														
6521 Buildings		1,650		8,000		9,650		-	-	385,201	-	385,201		375,551
6531 Improvements other than buildings		8,270		1,300		9,570		-	-	44,569	-	44,569		34,999
6541 Regular Equipment/Furniture				677,937	441,119	1,119,056		-	-	779,999	404,119	1,184,118		65,062
6542 Equipment - Classroom Instructional Apparatus				42,336		42,336		-	-	1,196,035	-	1,196,035		1,153,699
6543 Technology-Related Hardware				193,105		193,105		-	-	194,779	-	194,779		1,674
6544 Technology Software				2,723,291	9,000	2,732,291		-	-	716,585	9,000	725,585		(2,006,706)
6551 Vehicles - Except School Buses				245,380		245,380		-	-	263,980	-	263,980		18,600
6552 Pupil Transportation Vehicles-School Buses						-		-	-	115,120	-	115,120		115,120
<b>Sub-total - Capital Outlay</b>	-	<b>9,920</b>	-	<b>3,891,349</b>	<b>450,119</b>	<b>4,351,388</b>	-	-	-	<b>3,696,268</b>	<b>413,119</b>	<b>4,109,387</b>	-	<b>(242,001)</b>
<b>OTHER EXPENDITURES</b>														
6611 Principal - Bonded Indebtedness				5,066,322		5,066,322		-	-	5,066,322	-	5,066,322		-
6621 Interest - Bonded Indebtedness				3,271,617		3,271,617		-	-	3,271,617	-	3,271,617		-
<b>Sub-total - Other Expenditures</b>	-	-	-	<b>8,337,939</b>	-	<b>8,337,939</b>	-	-	-	<b>8,337,939</b>	-	<b>8,337,939</b>	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,454.10</b>	<b>128,122,434</b>	<b>110,836,448</b>	<b>12,229,288</b>	<b>14,137,677</b>	<b>265,325,847</b>	<b>2,452.60</b>	<b>140,736,729</b>	<b>110,520,091</b>	<b>12,034,207</b>	<b>14,137,677</b>	<b>277,428,704</b>	<b>(1.50)</b>	<b>12,102,857</b>
<b>SUMMARY</b>														
Salaries	2,454.10	46,243,614	83,408,254	-	4,553,220	134,205,088	2,452.60	48,327,295	82,941,443	-	4,466,809	135,735,547	(1.50)	1,530,459
Employee Benefits		16,794,489	27,428,194	-	2,139,811	46,362,494		17,749,071	27,576,507	-	2,016,778	47,342,356		979,862
Purchased Services		50,331,017	-	-	602,561	50,933,578		51,916,053	-	-	602,811	52,518,864		1,585,286
Supplies & Material		14,743,394	-	-	6,391,966	21,135,360		22,744,310	2,141	-	6,638,160	29,384,611		8,249,251
Capital Outlay		9,920	-	3,891,349	450,119	4,351,388		-	-	3,696,268	413,119	4,109,387		(242,001)
Other Expenditures		-	-	8,337,939	-	8,337,939		-	-	8,337,939	-	8,337,939		-
<b>TOTAL EXPENDITURES</b>	<b>2,454.10</b>	<b>128,122,434</b>	<b>110,836,448</b>	<b>12,229,288</b>	<b>14,137,677</b>	<b>265,325,847</b>	<b>2,452.60</b>	<b>140,736,729</b>	<b>110,520,091</b>	<b>12,034,207</b>	<b>14,137,677</b>	<b>277,428,704</b>	<b>(1.50)</b>	<b>12,102,857</b>

**KANSAS CITY PUBLIC SCHOOLS  
EXPENDITURE BY FUND & FUNCTION  
FISCAL YEAR 2020 ADOPTED TO PROPOSED BUDGET**

DESCRIPTION	FY20 BUDGET - AMENDMENT 1						FY20 PROPOSED BUDGET - AMENDMENT 2						VARIANCE	
	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	FTE	BUDGET
<b>INSTRUCTION</b>														
1111 Elementary	522.70	3,406,368	35,756,422	11,437		39,174,227	526.20	4,553,544	35,927,794	1,189,167		41,670,505	3.50	2,496,278
1131 Middle/Junior High	80.00	480,703	5,235,666			5,716,369	80.00	1,712,219	5,240,766	1,500		6,954,485	-	1,238,116
1151 High School	210.00	2,184,394	15,099,822	10,000		17,294,216	214.00	4,073,117	15,413,410	10,000		19,496,527	4.00	2,202,311
1191 Summer School	-	1,656,250	968,325			2,624,575	-	1,017,254	990,293	-		2,007,547	-	(617,028)
1211 Gifted and Talented	5.00	64,500	427,083	20,000		511,583	5.00	64,500	427,083	20,000		511,583	-	-
1221 Special Education and Related Services	205.00	11,509,132	9,620,283	96,510		21,225,925	205.00	12,407,481	9,153,764	56,336		21,617,581	-	391,656
1224 Proportionate Share Services	-		24,716			24,716	-		24,716	-		24,716	-	-
1251 Supplemental Instruction	179.60	5,662,464	11,424,465	380,145		17,467,074	172.60	6,397,483	10,930,236	50,773		17,378,492	(7.00)	(88,582)
1281 Early Childhood Special Education	21.00	2,364,230	1,188,280			3,552,510	21.00	2,386,076	1,166,434	-		3,552,510	-	-
1321 Business Education	2.51		190,221			190,221	2.51		190,221	-		190,221	-	-
1331 Family & Consumer Science Education	3.00		255,841			255,841	3.00		255,841	-		255,841	-	-
1341 Health Science Education	2.00		164,021			164,021	2.00		164,021	-		164,021	-	-
1391 Other Career Education (Non-Program Specific)	24.24	1,094,574	1,544,528	74,200		2,713,302	24.24	1,123,574	1,544,528	45,200		2,713,302	-	-
1411 Student Activities	3.00	1,496,501	836,657	39,500		2,372,658	3.00	1,499,301	833,857	39,500		2,372,658	-	-
1611 Adult Education	3.00	55,954	167,471			223,425	3.00	55,954	167,471	-		223,425	-	-
1911 Tuition to other districts within the state	-	400,000				400,000	-	450,000		-		450,000	-	50,000
2411 Office of the Principal Services	131.00	3,380,314	10,172,602	-		13,552,916	131.00	3,397,021	10,202,823	-		13,599,844	-	46,928
<b>Total Instruction &amp; Building Administration</b>	<b>1,392.05</b>	<b>33,755,384</b>	<b>93,076,403</b>	<b>631,792</b>	<b>-</b>	<b>127,463,579</b>	<b>1,392.55</b>	<b>39,137,524</b>	<b>92,633,258</b>	<b>1,412,476</b>	<b>-</b>	<b>133,183,258</b>	<b>0.50</b>	<b>5,719,679</b>
<b>SUPPORT SERVICES</b>														
2111 Attendance and Social Work Services Area Dire	60.30	5,994,454				5,994,454	60.30	6,172,496	-	-		6,172,496	-	178,042
2113 Social Work Services	2.00	147,082				147,082	2.00	147,082	-	-		147,082	-	-
2121 Guidance Services: System Support	55.00	1,064,222	3,908,482			4,972,704	55.00	1,063,132	3,908,482			4,971,614	-	(1,090)
2131 Health Services Area Direction	-	3,240				3,240	-	1,500	-	-		1,500	-	(1,740)
2134 Nursing Services	38.00	2,739,306				2,739,306	38.00	2,776,122	-	-		2,776,122	-	36,816
2142 Psychological Services	17.00	1,580,718				1,580,718	17.00	1,667,485	-	-		1,667,485	-	86,767
2152 Speech Pathology & Audiology Services	28.00	1,294,369	1,106,219			2,400,588	28.00	1,294,369	1,106,219	-		2,400,588	-	-
2162 Occupational Therapy	10.00	453,690	380,216			833,906	10.00	361,010	380,216	-		741,226	-	(92,680)
2212 Instruction and Curriculum Development Service	48.00	2,746,474	4,516,570	887,653		8,150,697	46.00	4,912,324	4,356,501	5,842		9,274,667	(2.00)	1,123,970
2213 Instructional Staff Training Services	-	2,500				2,500	-	2,500	-	-		2,500	-	-
2214 Professional Development	-					-	-					-	-	-
2221 Educational Media Services Area Direction	23.00	291,141	2,130,591	133,407		2,555,139	23.00	419,499	2,130,591	5,049		2,555,139	-	-
2311 Board of Education Services	1.00	357,239				357,239	1.00	357,239	-	-		357,239	-	-
2321 Office of the Superintendent Services	20.00	3,771,722	927,683	18,476		4,717,881	20.00	4,409,139	927,683	16,028		5,352,850	-	634,969
2329 Other Executive Adm Services (SE)	32.00	511,015	2,756,000			3,267,015	32.00	511,015	2,648,344	-		3,159,359	-	(107,656)
2331 Administrative Technology Services	46.00	6,916,692		765,177		7,681,869	46.00	6,913,687	-	765,177		7,678,864	-	(3,005)
2511 Business Support Services Area Direction	-					-	-					-	-	-
2521 Fiscal Service Area Direction	31.00	3,338,480		23,303		3,361,783	31.00	3,331,480	-	25,303		3,356,783	-	(5,000)
2522 Budgeting Services	4.50	516,361		3,669		520,030	4.50	516,361	-	3,669		520,030	-	-
2523 Receiving and Disbursing Funds Services	-					-	-					-	-	-
2524 Payroll Services	-					-	-					-	-	-
2525 Financial Accounting Services	-					-	-					-	-	-
2527 Property Accounting Services	-					-	-					-	-	-
2529 Other Fiscal Services	-					-	-					-	-	-
2541 Operation & Maintenance of Plant Service Area	3.00	724,721		8,000		732,721	3.00	698,999	-	8,000		706,999	-	(25,722)
2542 Care & Upkeep of Building Services	199.00	24,968,285		325,000		25,293,285	199.00	24,728,158	-	451,500		25,179,658	-	(113,627)
2543 Care & Upkeep of Ground Services	8.00	1,032,567		123,316		1,155,883	8.00	1,031,332	-	136,902		1,168,234	-	12,351
2545 Vehicle Servicing & Maintenance Services	-	325,000				325,000	-	131,861	-	-		131,861	-	(193,139)
2546 Security Services	80.00	6,139,769		337,681		6,477,450	80.00	6,186,258	-	267,896		6,454,154	-	(23,296)
2551 Contracted Transportation Services for Students	2.00	10,863,355		155,000		11,018,355	2.00	11,004,410	-	39,880		11,044,290	-	25,935
2553 District Operated Nondisabled Student	-					-	-		115,120			115,120	-	115,120

**KANSAS CITY PUBLIC SCHOOLS  
EXPENDITURE BY FUND & FUNCTION  
FISCAL YEAR 2020 ADOPTED TO PROPOSED BUDGET**

AMEND II-ATTACHMENT 7-FY2020

DESCRIPTION	FY20 BUDGET - AMENDMENT 1						FY20 PROPOSED BUDGET - AMENDMENT 2						VARIANCE	
	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	FTE	BUDGET
2553 Contracted Transportation Services for Students	-	3,916,992				3,916,992	-	3,811,492	-	-		3,811,492	-	(105,500)
2559 ECSE Transportation Services	-	1,327,524				1,327,524	-	1,327,524	-	-		1,327,524	-	-
2561 Food Service Area Direction	143.25	2,500			14,137,677	14,140,177	143.25	2,500	-	-	14,137,677	14,140,177	-	-
2571 Internal Service Area Direction	7.00	678,676		25,074		703,750	7.00	696,176	-	25,074		721,250	-	17,500
2591 Othe Business Support Services	-					-	-					-	-	-
2621 Planning/Research/Dev/Eval Services	11.00	1,780,191	13,099	393,950		2,187,240	11.00	2,160,641	13,099	2,000		2,175,740	-	(11,500)
2631 Information Services Area Direction	18.00	2,381,878		17,763		2,399,641	18.00	2,392,755	4,042	9,638		2,406,435	-	6,794
2643 Human Resources Services	16.00	2,234,943		34,088		2,269,031	16.00	2,250,406	69,273	34,088		2,353,767	-	84,736
<b>Total Support Services</b>	<b>903.05</b>	<b>88,105,106</b>	<b>15,738,860</b>	<b>3,251,557</b>	<b>14,137,677</b>	<b>121,233,200</b>	<b>901.05</b>	<b>91,278,952</b>	<b>15,544,450</b>	<b>1,911,166</b>	<b>14,137,677</b>	<b>122,872,245</b>	<b>(2.00)</b>	<b>1,639,045</b>
<b>COMMUNITY SERVICES</b>														
3111 Community Services Area Direction	-	136,187				136,187	-	153,289	-	-		153,289	-	17,102
3511 Early Childhood Program	3.00	366,677				366,677	3.00	366,677	-	-		366,677	-	-
3512 Early Childhood Instruction	128.00	3,510,777	2,021,185			5,531,962	128.00	7,508,120	2,340,242	-		9,848,362	-	4,316,400
3812 Afterschool Program	-	480,000				480,000	-	480,000	-	-		480,000	-	-
3912 Parental Involvement	28.00	1,768,303				1,768,303	28.00	1,812,167	2,141	-		1,814,308	-	46,005
<b>Total Support Services</b>	<b>159.00</b>	<b>6,261,944</b>	<b>2,021,185</b>	<b>-</b>	<b>-</b>	<b>8,283,129</b>	<b>159.00</b>	<b>10,320,253</b>	<b>2,342,383</b>	<b>-</b>	<b>-</b>	<b>12,662,636</b>	<b>-</b>	<b>4,379,507</b>
<b>FACILITIES SERVICES</b>														
4011 Facilities Acquisition and Construction Services	-			8,000		8,000	-	-	-	372,626		372,626	-	364,626
<b>Total Facilities Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>372,626</b>	<b>-</b>	<b>372,626</b>	<b>-</b>	<b>364,626</b>
<b>LONG &amp; SHORT TERM DEBT</b>														
5111 Principal - Bonded Indebtedness	-			8,337,939		8,337,939	-	-	-	8,337,939		8,337,939	-	-
<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,337,939</b>	<b>-</b>	<b>8,337,939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,337,939</b>	<b>-</b>	<b>8,337,939</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>2,454.10</b>	<b>128,122,434</b>	<b>110,836,448</b>	<b>12,229,288</b>	<b>14,137,677</b>	<b>265,325,847</b>	<b>2,452.60</b>	<b>140,736,729</b>	<b>110,520,091</b>	<b>12,034,207</b>	<b>14,137,677</b>	<b>277,428,704</b>	<b>(1.50)</b>	<b>12,102,857</b>

# **EXPENDITURES BY PROGRAM**

**KANSAS CITY PUBLIC SCHOOL DISTRICT  
 COMPREHENSIVE SUMMARY OF EXPENDITURES BY PROGRAM  
 OPERATING, GRANTS AND CHILD NUTRITION FUNDS**

AMEND II - ATTACHMENT 8 - FY2020

	<b>FY18</b>	<b>FY18</b>	<b>FY19</b>	<b>FY19</b>	<b>FY20</b>	<b>FY20</b>	<b>FY20</b>	<b>FY20</b>	<b>FTE</b>	<b>BUDGET</b>
	<b>FTE</b>	<b>ACTUAL</b>	<b>FTE</b>	<b>ACTUAL</b>	<b>AMEND I</b>	<b>AMEND I</b>	<b>PROPOSED</b>	<b>PROPOSED</b>	<b>VARIANCE</b>	<b>VARIANCE</b>
					<b>FTE</b>	<b>BUDGET</b>	<b>FTE</b>	<b>BUDGET</b>		
<b>1-Operating</b>										
01001 Superintendent	27.00	5,188,857	24.00	6,055,299	26.00	5,473,792	26.00	6,100,243	-	626,451
01002 Telephone Services	-	857,844		808,686	-	884,848	-	884,848	-	-
01003 Board Services	1.00	153,497	1.00	416,467	1.00	357,239	1.00	357,239	-	-
01007 Information Technology	27.00	2,710,831	28.00	5,468,638	46.00	6,797,021	46.00	6,797,021	-	-
01010 Drop-Out Prevention	17.00	1,504,934	22.00	1,844,287	25.50	2,487,740	25.50	2,502,740	-	15,000
01012 District-Wide Transportation	-	13,538,299	1.00	13,855,909	2.00	12,980,609	2.00	12,786,125	-	(194,484)
01013 Research/Evaluation (5/00)	9.00	1,358,918	11.00	1,657,603	10.75	1,923,366	10.75	1,908,366	-	(15,000)
01014 Human Resources	15.00	1,703,368	16.00	2,199,160	16.00	2,263,459	16.00	2,263,459	-	-
01016 Business & Finance	20.60	2,457,257	20.60	2,465,875	21.50	2,722,237	21.50	2,722,237	-	-
01017 Community Services	-	173								-
01023 Early College Admin	2.00	568,170	2.00	430,399	2.00	419,256	2.00	419,256	-	-
01041 Homebound	2.00	120,731	2.00	48,247	1.00	180,555	1.00	130,555	-	(50,000)
01042 Gifted and Talented	5.00	477,117	5.00	462,435	5.00	511,583	5.00	511,583	-	-
01045 Counseling Services	38.00	3,016,284	41.00	3,270,683	42.40	3,610,144	42.40	3,610,144	-	-
01053 Team Leader/Chairpersons	-	43,881		27,013	-	60,268	-	60,268	-	-
01054 Site-Based Librarians	26.00	2,094,559	22.00	1,783,074	23.00	2,101,029	23.00	2,101,029	-	-
01055 Site-Based Visual & Performance Arts	71.80	5,140,802	77.75	5,709,851	80.80	5,720,833	80.80	5,720,833	-	-
01056 Vocational Education	17.51	1,724,965	11.50	1,726,237	17.75	1,981,191	17.75	1,981,191	-	-
01057 Military Science (ROTC)	10.00	824,390	10.00	907,881	10.00	1,189,704	10.00	1,189,704	-	-
01059 Opening of Schools	-	28,340		21,267	-	38,314	-	44,363	-	6,049
01080 Building Corporation Rent	-	2,383,937		2,383,937	-	2,383,938	-	2,383,938	-	-
01081 Repurposer - KCMO	-	256,097		455,144	-	67,450	-	67,450	-	-
01083 C.O.P. Bond P&I	-	2,388,596		2,366,402	-	2,295,869	-	2,295,869	-	-
01100 Instruction/Operating	832.70	66,198,673	861.90	68,766,050	884.20	74,355,063	892.20	74,847,269	8.00	492,206
01129 Bi-lingual	108.00	6,425,398	106.00	6,745,343	107.00	7,439,454	107.00	7,439,454	-	-
01190 Displaced Personnel	-	1,033,871		1,244,977						-
01192 Non-Sports/Extra Curricular	-	378,281		339,845	-	492,002	-	492,002	-	-
01194 Site-Base Copy Machines	-	148,128		119,531	-	125,006	-	125,006	-	-
01195 Staff Training	-	7,217		15,486						-
01196 Site-Based Athletics	-	2,241,782		2,159,036	-	1,872,931	-	1,872,931	-	-
01197 Americans With Disabilities Act	3.00	-	3.00	733	3.00	77,817	3.00	77,817	-	-
01398 Education For Homeless Youth	-	1,028,314		1,246,058	-	887,977	-	1,082,461	-	194,484
01451 School-Based School-Linked Services	35.00	2,477,910	36.00	2,523,956	36.00	2,699,345	36.00	2,699,345	-	-
01463 KCNA Charter Sponsor Admin					0.25	93,080	0.25	93,080	-	-
01486 Plaza Comunitaria	-	7,805	1.00	66,492	1.00	84,779	1.00	84,779	-	-
01504 Section 504	-	-		-	-	1,500	-	1,500	-	-
01779 2010 Series Bonds - ARRA	-	1,942,186		1,885,007	-	1,831,671	-	1,831,671	-	-
01780 2009 Series Bonds - ARRA	-	1,654,988		1,734,492	-	1,826,461	-	1,826,461	-	-
01781 AAA Library Resource Maintenance	-	517,859		347,977	-	410,448	-	410,448	-	-

**KANSAS CITY PUBLIC SCHOOL DISTRICT  
 COMPREHENSIVE SUMMARY OF EXPENDITURES BY PROGRAM  
 OPERATING, GRANTS AND CHILD NUTRITION FUNDS**

**AMEND II - ATTACHMENT 8 - FY2020**

	<b>FY18</b>	<b>FY18</b>	<b>FY19</b>	<b>FY19</b>	<b>FY20</b>	<b>FY20</b>	<b>FY20</b>	<b>FY20</b>	<b>FTE</b>	<b>BUDGET</b>
	<b>FTE</b>	<b>ACTUAL</b>	<b>FTE</b>	<b>ACTUAL</b>	<b>AMEND I</b>	<b>AMEND I</b>	<b>PROPOSED</b>	<b>PROPOSED</b>	<b>VARIANCE</b>	<b>VARIANCE</b>
					<b>FTE</b>	<b>BUDGET</b>	<b>FTE</b>	<b>BUDGET</b>		
01785 Summer School - Elementary	-	774,126		677,144	-	789,066	-	866,723	-	77,657
01786 Summer School - Middle	-	5,756		123,310	-	158,440	-	88,548	-	(69,892)
01787 Summer School - Senior	-	211,658		199,764	-	200,321	-	271,138	-	70,817
01788 Summer School Administration	-	4,457,424		474,812	-	1,485,949	-	774,867	-	(711,082)
01790 KC Care	-	1,217,776		809,812	-	757,831	-	757,831	-	-
01791 Early Childhood Development	15.70	1,090,070	26.00	1,686,134	38.00	2,586,956	28.00	2,077,308	(10.00)	(509,648)
01792 Equity Schools									-	-
01797 Signature School	33.90	2,135,419	31.75	2,096,993	37.00	2,466,970	36.50	2,477,928	(0.50)	10,958
01799 Extended Day				59					-	-
01825 Other Transportation	-	398,447		300,635	-	375,000	-	375,000	-	-
01897 Workers' Comp Reserve	-	2,460		-	-	3,500	-	3,500	-	-
01901 A+ Schools	-	48,914		23,619	-	21,123	-	21,123	-	-
01905 GED Options Program	5.00	321,810	4.00	257,962	2.00	164,813	2.00	164,813	-	-
01922 Retirement Incentive Program	-	59,198		34,950					-	-
02011 Facilities	2.00	308,130	3.00	443,871	3.00	523,852	3.00	498,130	-	(25,722)
02015 Utilities	1.00	8,365,612		7,884,596	-	8,160,001	-	8,160,001	-	-
02018 Environmental Services	-	193,533		15,000	-	50,000	-	74,802	-	24,802
02019 Property Premiums	-	458,313		474,831	-	580,190	-	580,190	-	-
02020 Auto Premiums	-	100,964		144,967	-	163,198	-	163,198	-	-
02021 Liability Premiums	-	433,037		441,548	-	453,000	-	483,000	-	30,000
02022 Engineering Services	-	632,253		73,582					-	-
02068 HVAC	-	459,151	6.00	474,604	3.00	631,909	3.00	725,051	-	93,142
02069 Lawn Care Parts & Supplies	8.00	793,542	8.00	986,311	8.00	1,155,883	8.00	1,168,234	-	12,351
02070 Carpentry	3.00	219,535	5.00	298,496	4.00	393,644	4.00	395,128	-	1,484
02071 Sheet Metal/Locksmith	1.00	78,045	1.00	79,965	1.00	121,002	1.00	130,168	-	9,166
02072 Painting/Glazing	1.00	64,582	8.00	468,279	8.00	616,439	8.00	607,837	-	(8,602)
02074 Electrical	2.00	154,661	4.00	322,154	4.00	357,706	4.00	372,528	-	14,822
02075 Plumbing	3.00	334,547	4.00	246,288	4.00	388,512	4.00	486,766	-	98,254
02076 Maintenance	37.00	3,528,364	28.00	3,398,714	33.00	3,823,619	33.00	3,480,359	-	(343,260)
02077 Custodial Services	125.00	8,267,945	136.00	7,944,543	142.00	9,448,769	142.00	9,448,769	-	-
02078 Security	74.00	5,045,043	75.00	5,090,831	80.00	6,477,450	80.00	6,477,450	-	-
02079 Fleet Maintenance	-	76,722		89,911	-	325,000	-	128,856	-	(196,144)
02406 Theft/Loss/Self Insurance	-	82,212		63,917	-	104,500	-	80,984	-	(23,516)
02950 KCPS Use of Facilities	-	137,094		123,792	-	141,419	-	141,419	-	-
03112 Technology Plan	-	3,421,231		36,931					-	-
03133 Flooring				4,398					-	-
03152 Small Projects	-	135,482		15,416	-	8,000	-	8,000	-	-
03169 Energy Performance Project	-	47,808		-					-	-
03176 2901 Troost BOE - Phase II				19,054					-	-
03696 Renovations								319,707	-	319,707

**KANSAS CITY PUBLIC SCHOOL DISTRICT  
 COMPREHENSIVE SUMMARY OF EXPENDITURES BY PROGRAM  
 OPERATING, GRANTS AND CHILD NUTRITION FUNDS**

AMEND II - ATTACHMENT 8 - FY2020

	FY18 FTE	FY18 ACTUAL	FY19 FTE	FY19 ACTUAL	FY20 AMEND I FTE	FY20 AMEND I BUDGET	FY20 PROPOSED FTE	FY20 PROPOSED BUDGET	FTE VARIANCE	BUDGET VARIANCE
12210 Special Education Compliance	215.00	20,504,166	213.00	19,900,511	227.00	21,815,788	227.00	21,865,788	-	50,000
<b>Total Operating</b>	<b>1,794.21</b>	<b>197,169,286</b>	<b>1,855.50</b>	<b>197,287,177</b>	<b>1,956.15</b>	<b>213,397,829</b>	<b>1,953.65</b>	<b>213,397,829</b>	<b>(2.50)</b>	<b>-</b>

**3-Federal Grants**

05270 Victims of Crime Act (VOCA)					9.00	983,250	9.00	983,250	-	-
05306 ESSC Program	3.00	379,767							-	-
05340 Head Start - Expansion 93.600/07HP0	5.00	251,183	5.15	311,577	6.15	381,905	6.15	381,905	-	-
05341 Head Start Core - MARC 93.600	69.20	4,249,730	71.85	4,534,851	71.85	1,567,875	71.85	5,830,679	-	4,262,804
05415 KCNA Charter Sponsor Admin	-	29,853							-	-
05420 SEE-TEL					-	12,000	-	12,000	-	-
05477 Culturally Different-ELL	-	5,696							-	-
05900 Grant Fiscal Administration	7.90	704,223	7.90	770,440	8.00	889,652	8.00	889,652	-	-
05910 Federal Programs- Administration	6.10	486,378	5.00	524,067	6.00	669,255	6.00	669,255	-	-
05934 JAG TANF GRANT 93.558	0.49	29,484	0.49	30,000	0.49	31,530	0.49	31,530	-	-
05937 FEC GRANT	1.00	37,843	1.00	75,141	1.00	54,823	1.00	54,823	-	-
05982 Refugee Children School 93.576	1.00	44,223	2.00	141,771	2.00	124,077	2.00	284,156	-	160,079
12810 Early Chd Sp Ed 84.027A	39.00	3,301,921	38.00	2,719,058	32.00	5,809,091	32.00	5,809,091	-	-
42400 ESSER CARES Act								5,908,209	-	5,908,209
42701 Perkins Voc Ed 84.048A V048A1500	8.00	688,608	8.00	709,480	9.00	800,083	9.00	800,083	-	-
43703 High Need Fund 84.027A	-	7,917		10,530					-	-
44100 Entitlement - Fed & State 84.027A	74.00	3,738,730	78.00	3,937,369	54.00	6,479,102	54.00	6,807,189	-	328,087
44200 Early Chd Sp Ed 84.173A	-	410,874		822,035					-	-
45100 Title I 84.010 S010A150025	77.15	6,985,312	88.85	9,887,010	86.25	9,109,171	87.25	9,109,171	1.00	-
45101 SIG CADRE IV 84.377A S377A1200	6.00	944,492	3.00	788,756	4.00	581,745	4.00	774,218	-	192,473
45102 School Imp FY15 84.010A S010A140	-	911,965		826,383	28.20	3,119,221	28.20	3,119,221	-	-
45103 Title ID Preven & Interv 84.010A S01	0.75	47,582	0.75	51,272	0.75	52,447	0.75	52,447	-	-
45200 Migrant Education (ESL) 84.011A S01	0.40	16,500		16,287	0.50	57,845	0.50	57,845	-	-
46100 Title IV Safe & Drug Free	-	5,769	1.00	444,501	1.00	757,941	1.00	757,941	-	-
46200 Title III Lang Instr LEP 84.365 S365	8.00	656,576	5.00	577,501	5.00	585,013	5.00	585,013	-	-
46201 Title III Lang Instr - Immigrant 84.36	1.60	101,363	3.00	184,999	1.50	92,114	1.50	92,114	-	-
46300 Homeless Children & Youth 84.196A/	-	138,300		130,711	-	141,091	-	141,091	-	-
46500 Title IIA 84.367A S367A150024	5.00	1,131,154	4.00	1,155,969	4.00	1,091,916	4.00	1,091,916	-	-
<b>Total Federal Grants</b>	<b>313.59</b>	<b>25,305,442</b>	<b>322.99</b>	<b>28,649,710</b>	<b>330.69</b>	<b>33,391,147</b>	<b>331.69</b>	<b>44,242,799</b>	<b>1.00</b>	<b>10,851,652</b>

**4-Other Grants**

05260 Special Education Direct Services	-	148,854		80,988	-	107,000	-	107,000	-	-
06221 Health Care Foundation Award	0.30	82,548	-	35,340	-	60,000	-	60,000	-	-
06226 Prime Health Fdn-Mentoring	-	-		4,098	-	901	-	20,901	-	20,000
06230 Kemper Family Foundation				21,156	-	78,844	-	78,844	-	-
06231 R.A. Long Foundation				7,321	-	2,322	-	2,322	-	-



**KANSAS CITY PUBLIC SCHOOL DISTRICT  
 COMPREHENSIVE SUMMARY OF EXPENDITURES BY PROGRAM  
 OPERATING, GRANTS AND CHILD NUTRITION FUNDS**

AMEND II - ATTACHMENT 8 - FY2020

	FY18 FTE	FY18 ACTUAL	FY19 FTE	FY19 ACTUAL	FY20 AMEND I FTE	FY20 AMEND I BUDGET	FY20 PROPOSED FTE	FY20 PROPOSED BUDGET	FTE VARIANCE	BUDGET VARIANCE
06295 Combat-Meet Me in the Middle	-	69,554		33,480	-	34,000	-	34,000	-	-
06301 Kauffman-New Americans Academy	-	79,366							-	-
06304 Jobs for America's Graduates (JAG)	-	-		3,097	-	21,227	-	21,227	-	-
06305 School Smart KC, Inc.	1.00	22,749	1.00	411,497	13.00	2,029,779	13.00	2,739,837	-	710,058
06314 MO Department of Conservation	-	891		-	-	4,358	-	4,358	-	-
06320 Fuel Up to Play 60	-	3,081		709	-	4,082	-	4,082	-	-
06321 Kauffman Grant	1.60	279,158		224,860	3.00	270,742	3.00	270,742	-	-
06327 Imagine Academy Technical Certificat	-	81,051		28,037					-	-
06329 Bloch Family Foundation			2.00	174,996	-	8,004	-	8,004	-	-
06331 Hispanic Development Fund				1,439	-	20,000	-	20,000	-	-
06332 HR Bloch Foundation-Parents as Teac			1.00	37,918	-	16,082	-	16,082	-	-
06342 Early Learning Center	-	331							-	-
06344 Kauffman-Early Education Funders Cc	2.40	196,217	2.00	173,964	2.00	250,000	2.00	250,000	-	-
06348 P.A.T SCP@Woodland(Hall Family F							-	100,000	-	100,000
06349 Francis Family Foundation Grant @ R	-	30,060		12,987			-	14,694	-	14,694
06350 Jackson County Community Childrens					0.50	100,000	0.50	129,300	-	29,300
06358 Urban Neighborhood Initiative-EC	0.40	20,779							-	-
06359 United Way(Success By 6) EChd				1,927					-	-
06366 Robotics Grant - KC STEM	-	8,350		11,692	-	18,330	-	18,330	-	-
06371 Prep KC (ACH First)				-	-	3,192	-	3,192	-	-
06377 Laura Bush Library Grant@Garcia				19,043	-	796	-	796	-	-
06378 Kauffman KC PLUS	2.00	123,741	2.50	151,654	-	6,315	-	6,315	-	-
06427 Black Community Fund				16,099	-	15,400	-	15,400	-	-
06438 Greater KC Community Found	1.00	62,207	1.00	168,464	1.00	87,793	1.00	87,793	-	-
06441 P.A.T.SCP@Richardson (Baum Famil	1.00	65,486		129,319	-	221,015	-	301,015	-	80,000
06459 Durwood Foundation Grant	-	551							-	-
06462 High School to Work				-	-	11,953	-	11,953	-	-
06463 KCNA Charter Sponsor Admin	-	1,068							-	-
06480 Partnership Program	-	149,976		186,532	-	191,016	-	250,619	-	59,603
06481 KCPS Education Foundation	1.00	168,507	1.00	182,216	1.00	298,016	1.00	367,536	-	69,520
06484 Early Learning Center	-	-		-	-	1,133	-	1,133	-	-
06814 KCMSD Parking Lot	-	97,338		128,916	-	208,038	-	376,068	-	168,030
33200 CTE Base & Performance Grant			4.51	361,878	3.51	328,856	3.51	328,856	-	-
38200 MPP14-01	28.00	1,545,527	18.00	971,914	-	-	-	-	-	-
<b>Total Other Grants</b>	<b>38.70</b>	<b>3,237,392</b>	<b>33.01</b>	<b>3,581,540</b>	<b>24.01</b>	<b>4,399,194</b>	<b>24.01</b>	<b>5,650,399</b>	<b>-</b>	<b>1,251,205</b>

**KANSAS CITY PUBLIC SCHOOL DISTRICT  
 COMPREHENSIVE SUMMARY OF EXPENDITURES BY PROGRAM  
 OPERATING, GRANTS AND CHILD NUTRITION FUNDS**

AMEND II - ATTACHMENT 8 - FY2020

	<b>FY18</b>	<b>FY18</b>	<b>FY19</b>	<b>FY19</b>	<b>FY20</b>	<b>FY20</b>	<b>FY20</b>	<b>FY20</b>	<b>FTE</b>	<b>BUDGET</b>
	<b>FTE</b>	<b>ACTUAL</b>	<b>FTE</b>	<b>ACTUAL</b>	<b>AMEND I</b>	<b>AMEND I</b>	<b>PROPOSED</b>	<b>PROPOSED</b>	<b>VARIANCE</b>	<b>VARIANCE</b>
					<b>FTE</b>	<b>BUDGET</b>	<b>FTE</b>	<b>BUDGET</b>		
<b>8-Child Nutrition</b>										
04031 No Kid Hungry Afterschool Meals Gr					-	50,000	-	50,000	-	-
04032 Breakfast in the Classroom	-	14,000		26,571	-	464,748	-	464,748	-	-
04033 DHSS Snacks 10.558	-	48,690		41,030	-	33,000	-	33,416	-	416
04034 CNS Equipment Grant				24,987	-	25,000	-	25,000	-	-
04035 DHSS Supper Program 10.558	15.50	1,033,407	16.75	942,827	16.00	945,857	16.00	1,115,923	-	170,066
04036 DHSS Summer Feeding 10.559	-	369,531		221,892	-	400,960	-	204,237	-	(196,723)
04037 CNS Catering	1.25	118,750	0.75	70,965	0.75	107,755	0.75	104,692	-	(3,063)
04038 Produce Grant 10.559	-	390		451,019	-	280,000	-	280,000	-	-
04039 Child Nutritional Services 10.553 10.5	116.75	9,703,425	120.00	9,500,794	126.50	11,830,357	126.50	11,859,661	-	29,304
<b>Total Child Nutrition</b>	<b>133.50</b>	<b>11,288,193</b>	<b>137.50</b>	<b>11,280,084</b>	<b>143.25</b>	<b>14,137,677</b>	<b>143.25</b>	<b>14,137,677</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>2,280.00</b>	<b>237,000,313</b>	<b>2,349.00</b>	<b>240,798,511</b>	<b>2,454.10</b>	<b>265,325,847</b>	<b>2,452.60</b>	<b>277,428,704</b>	<b>(1.50)</b>	<b>12,102,857</b>

*Prepared by  
Budget & Fiscal Planning Department*