

KANSAS CITY

PUBLIC SCHOOLS



Recommended Fiscal Year 2022 Budget

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

THROUGH: Linda Quinley, Chief Finance & Operations Officer

FROM: Erin Thompson, Executive Director – Business & Finance

SUBJECT: Approval of FY22 Comprehensive Budget

DATE: June 23, 2021

Item: 021-S-006-483

PROPOSED RESOLUTION: Move the approval of the recommendation of the Superintendent of Schools to approve the FY2022 Comprehensive Budget, consisting of General Fund, Teachers Fund, Capital Projects Fund and Child Nutritional Service Fund for the period July 1, 2021 through June 30, 2022. Estimated total resources (current revenue, fund transfers & fund balance) are \$375,929,604, total expenditures are \$300,664,404, estimated restricted ending balance of \$23,696,068 and an estimated unrestricted ending balance of \$51,569,132. The proposed budget will use \$986,147 of the General Fund and \$5,520,861 of the Capital Projects Fund to fund expenditures in excess of current revenue. Further, the Superintendent requests approval to authorize Merchants & Manufacturing tax revenue in the Capital Projects Fund for debt service payments and capital outlay expenses.

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:

Budget Summary

- 1. Summary of Fiscal Year 2022 Proposed Comprehensive Budget
- 2. Comparative Summary of FY2021 Budget Amendment II to FY2022 Proposed Budget
- 3. Proposed Fiscal Year 2022 Budget by Funding Source and Function

4. Capital Projects Fund

Comparative Statement of Actual and Estimated Revenue & Expenditures

- 5. Revenue by Fund, Function & Object
- 6. Fund Transfers
- 7-9. Expenditures by Fund, Object, Function & 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. FY22 budget development started in February 2021 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 reflects a net increase in revenue of \$10,760,419 and an increase in expenditures of \$5,970,890. Local revenue is estimated to increase mainly due to anticipated distribution of protested taxes. The District received additional CARES Act ESSER II funding allocation from federal government to assist in related COVID-19 expenses & costs. However, some local, state & federal funded grants were decreased until the actual amount of the grant is awarded by private agencies and the government. In addition, projected expenditures amounting to \$6,507,008 will be funded from the fund balance.

BUDGET SUMMARY

- I. Summary of Fiscal Year 2022 Proposed Comprehensive Budget
- II. Comparative Summary of Fiscal Year 2021 Budget Amendment II (Projection) to Proposed Fiscal Year 2022 Budget
- III. Proposed Fiscal Year 2022 Budget by Funding Source & Function

**KANSAS CITY PUBLIC SCHOOLS
SUMMARY OF PROPOSED COMPREHENSIVE BUDGET
FISCAL YEAR 2022**

INITIAL - ATTACHMENT 1 - FY2022

	OPERATING (Funds 10, 20)	CAPITAL (Fund 40)	GRANTS (Funds 10, 20 & 40)	CHILD NUTRITION (Fund 51)	TOTAL
Revenue	211,251,274	11,509,892	57,870,858	13,525,372	294,157,396
Expenditures	212,100,888	17,030,753	58,007,391	13,525,372	300,664,404
Grant Subsidy	(136,533)	-	136,533	-	-
Revenue Over/(Under) Expenditures	(986,147)	(5,520,861)	-	-	(6,507,008)
Fund Balance:					
Beginning Fund Balance <i>(FY21 Projected Amend II End. Bal.)</i>	58,956,414	17,495,088	-	5,320,706	81,772,208
Ending Fund Balance	57,970,267	11,974,227	-	5,320,706	75,265,200
Less: Restricted/Reserved Fund Balance					
Health Insurance	2,052,662	-	-	-	2,052,662
Workers Compensation	283,752	-	-	-	283,752
Prepaid Expenses	189,266	403,855	-	-	593,121
Encumbrances	3,875,455	1,754,879	-	-	5,630,334
Property Held for Sale	-	1,745,400	-	-	1,745,400
Capital Projects Fund	-	8,070,093	-	-	8,070,093
Child Nutrition	-	-	-	5,320,706	5,320,706
Total Restricted/Reserved Fund Balance	6,401,135	11,974,227	-	5,320,706	23,696,068
General Fund Balance	51,569,132	-	-	-	51,569,132

**KANSAS CITY PUBLIC SCHOOLS
 COMPARATIVE SUMMARY OF ADOPTED BUDGET TO PROPOSED BUDGET
 (OPERATING, CAPITAL PROJECTS, GRANTS and CHILD NUTRITION FUNDS)
 FY 2021-2022**

INITIAL - ATTACHMENT 2 - FY2022

		<u>FY21</u>	<u>FY21</u>	<u>FY22</u>	<u>FY22</u>	<u>FTE</u>	<u>BUDGET</u>
		<u>AMEND II</u>	<u>AMEND II</u>	<u>PROPOSED</u>	<u>PROPOSED</u>	<u>INCREASE</u>	<u>INCREASE</u>
		<u>FTE</u>	<u>BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>	<u>(DECREASE)</u>	<u>(DECREASE)</u>
REVENUE:							
Local			211,772,202		219,070,332		7,298,130
County			5,942,615		5,942,615		-
State			2,951,105		1,993,523		(957,582)
Federal			62,731,055		67,150,926		4,419,871
TOTAL REVENUE	(a)		283,396,977		294,157,396		10,760,419
EXPENDITURES:							
Instruction		1,391.65	136,057,257	1,307.70	143,956,290	(83.95)	7,899,033
Support Services		908.80	126,057,886	861.90	133,868,430	(46.90)	7,810,544
Community Services		161.00	15,749,231	144.00	8,158,131	(17.00)	(7,591,100)
Facilities Services		-	8,492,810	-	6,356,147	-	(2,136,663)
Long & Short Term Debt		-	8,336,330	-	8,325,406	-	(10,924)
TOTAL EXPENDITURES	(b)	2,461.45	294,693,514	2,313.60	300,664,404	(147.85)	5,970,890
REVENUE OVER/(UNDER) EXPENDITURES - (a - b)	(c)		(11,296,537)		(6,507,008)		4,789,529
FUND BALANCE:							
Beginning Fund Balance	(d)		93,068,745		81,772,208		(11,296,537)
Ending Fund Balance - (c + d)	(e)		81,772,208		75,265,200		(6,507,008)
Less: Restricted/Reserved Fund Balance:							
Health Insurance			2,052,662		2,052,662		-
Workers Compensation			283,752		283,752		-
Prepaid Expenses			593,121		593,121		-
Encumbrances			5,630,334		5,630,334		-
Property Held for Sale			1,745,400		1,745,400		-
Capital Projects			13,590,954		8,070,093		(5,520,861)
Child Nutrition			5,320,706		5,320,706		-
Total Restricted/Reserved Fund Balance	(f)		29,216,929		23,696,068		(5,520,861)
GENERAL FUND BALANCE - (e - f)			52,555,279		51,569,132		(986,147)

KANSAS CITY PUBLIC SCHOOLS
 FY2022 PROPOSED COMPREHENSIVE BUDGET
 OPERATING, GRANTS & CHILD NUTRITION

INITIAL - ATTACHMENT 3 - FY2022

DESCRIPTION	OPERATING FTE	GENERAL FUNDS	CAPITAL PROJECTS	TOTAL OPERATING	GRANTS FTE	GRANTS BUDGET	CNS FTE	CNS BUDGET	TOTAL FTE	TOTAL BUDGET
REVENUES										
6310 Local		206,149,432	11,030,351	217,179,783		1,609,435		281,114		219,070,332
6320 County		5,942,615	-	5,942,615		-		-		5,942,615
6330 State		(3,268,100)	-	(3,268,100)		5,261,623		-		1,993,523
6340 Federal		2,427,327	479,541	2,906,868		50,999,800		13,244,258		67,150,926
TOTAL REVENUE PROJECTION		211,251,274	11,509,892	222,761,166	-	57,870,858	-	13,525,372	-	294,157,396
EXPENDITURES										
Instruction & Building Administration										
1111 Elementary	493.00	38,787,293	-	38,787,293	10.00	8,703,786	-	-	503.00	47,491,079
1131 Middle School	73.00	5,911,973	-	5,911,973	-	366,429	-	-	73.00	6,278,402
1151 High School	203.00	17,078,296	-	17,078,296	-	3,105,660	-	-	203.00	20,183,956
1191 Summer School	-	2,007,098	-	2,007,098	-	1,094,576	-	-	-	3,101,674
1211 Gifted	4.00	435,298	-	435,298	-	-	-	-	4.00	435,298
1221 Special Education and Related Services	153.00	13,381,360	-	13,381,360	50.00	3,787,478	-	-	203.00	17,168,838
1224 Proportionate Share Services-SE	-	-	-	-	-	28,001	-	-	-	28,001
1251 Supplemental Instruction	12.70	1,786,137	-	1,786,137	25.00	11,560,709	-	-	37.70	13,346,846
1271 Bilingual	104.00	7,624,930	-	7,624,930	3.00	389,694	-	-	107.00	8,014,624
1281 Early Childhood Special Ed.	-	-	-	-	20.00	2,884,625	-	-	20.00	2,884,625
1321 Business Education	-	-	-	-	1.00	98,367	-	-	1.00	98,367
1331 Family & Consumer Sciences	-	-	-	-	2.00	181,728	-	-	2.00	181,728
1341 Health Sciences	-	-	-	-	2.00	167,515	-	-	2.00	167,515
1391 Other Career Ed	18.00	2,217,848	10,000	2,227,848	4.00	467,074	-	-	22.00	2,694,922
1411 Student Activities	3.00	2,758,707	40,000	2,798,707	-	-	-	-	3.00	2,798,707
1611 Adult Education	2.00	201,082	-	201,082	1.00	50,391	-	-	3.00	251,473
1911 Tuition to Other Districts	-	400,000	-	400,000	-	-	-	-	-	400,000
1933 Tuition for Special Education Services to Private	-	2,570,000	-	2,570,000	-	780,690	-	-	-	3,350,690
2411 Office of the Principal Services	124.00	15,079,545	-	15,079,545	-	-	-	-	124.00	15,079,545
Total Instruction & Building Administration	1,189.70	110,239,567	50,000	110,289,567	118.00	33,666,723	-	-	1,307.70	143,956,290

KANSAS CITY PUBLIC SCHOOLS
 FY2022 PROPOSED COMPREHENSIVE BUDGET
 OPERATING, GRANTS & CHILD NUTRITION

INITIAL - ATTACHMENT 3 - FY2022

DESCRIPTION	OPERATING FTE	GENERAL FUNDS	CAPITAL PROJECTS	TOTAL OPERATING	GRANTS FTE	GRANTS BUDGET	CNS FTE	CNS BUDGET	TOTAL FTE	TOTAL BUDGET
Support Services										
2111 Attendance	17.70	1,292,040	-	1,292,040	-	35,000	-	-	17.70	1,327,040
2112 Attendance Services	9.00	916,201	-	916,201	-	-	-	-	9.00	916,201
2113 Social Work Services	11.00	1,472,492	-	1,472,492	15.00	2,572,736	-	-	26.00	4,045,228
2114 Pupil Accounting Services	5.00	625,614	-	625,614	-	-	-	-	5.00	625,614
2121 Guidance	57.00	5,045,076	-	5,045,076	-	-	-	-	57.00	5,045,076
2131 Health Services	-	1,000	-	1,000	-	-	-	-	-	1,000
2134 Nursing Services	31.50	2,356,709	-	2,356,709	7.50	626,382	-	-	39.00	2,983,091
2142 Psychological Services	14.00	1,451,834	-	1,451,834	8.00	779,501	-	-	22.00	2,231,335
2152 Speech Pathology	27.00	2,305,966	-	2,305,966	2.00	160,800	-	-	29.00	2,466,766
2162 Occupational Therapy	6.00	464,984	-	464,984	2.00	176,425	-	-	8.00	641,409
2172 Physical Therapy	-	-	-	-	1.00	61,316	-	-	1.00	61,316
2191 Other Support Services	1.00	109,550	-	109,550	-	-	-	-	1.00	109,550
2212 Instruction and Curriculum Development Services	16.00	3,763,733	-	3,763,733	10.00	1,515,882	-	-	26.00	5,279,615
2213 Instructional Staff Training Services	2.00	392,035	-	392,035	-	268,407	-	-	2.00	660,442
2221 Educational Media Services	23.00	2,567,812	-	2,567,812	-	-	-	-	23.00	2,567,812
2311 Board of Education Services	1.00	441,446	-	441,446	-	-	-	-	1.00	441,446
2321 Office of the Superintendent	16.50	6,362,361	1,700	6,364,061	2.00	141,567	-	-	18.50	6,505,628
2329 Other Executive Services	26.00	2,566,449	-	2,566,449	6.00	804,300	-	-	32.00	3,370,749
2331 Administrative Technology Services	29.00	7,275,112	2,050,000	9,325,112	17.00	2,803,108	-	-	46.00	12,128,220
2511 Business Support Services	0.50	81,371	-	81,371	0.50	80,619	-	-	1.00	161,990
2521 Fiscal Services	17.00	1,498,266	-	1,498,266	0.50	81,370	-	-	17.50	1,579,636
2522 Budgeting Services	2.25	265,989	-	265,989	2.75	324,472	-	-	5.00	590,461
2523 Receiving and Disbursing Funds Services	2.50	324,850	-	324,850	-	-	-	-	2.50	324,850
2524 Payroll Services	2.00	244,020	-	244,020	1.00	91,418	-	-	3.00	335,438
2525 Financial Accounting Services	1.50	203,166	-	203,166	0.50	54,775	-	-	2.00	257,941
2527 Property Accounting Services	1.25	188,983	-	188,983	0.25	36,048	-	-	1.50	225,031
2529 Other Fiscal Services	1.00	191,168	-	191,168	-	-	-	-	1.00	191,168
2541 Operation & Maintenance of Plant	4.00	797,880	-	797,880	-	-	-	-	4.00	797,880
2542 Care & Upkeep of Buildings	193.50	24,979,552	215,000	25,194,552	3.50	7,460,106	-	-	197.00	32,654,658
2543 Care & Upkeep of Grounds	7.00	960,910	7,500	968,410	-	-	-	-	7.00	968,410
2545 Vehicle & Maintenance Services	-	177,750	-	177,750	-	-	-	-	-	177,750
2546 Security Services	80.00	6,384,092	25,000	6,409,092	-	85,000	-	-	80.00	6,494,092

KANSAS CITY PUBLIC SCHOOLS
 FY2022 PROPOSED COMPREHENSIVE BUDGET
 OPERATING, GRANTS & CHILD NUTRITION

INITIAL - ATTACHMENT 3 - FY2022

DESCRIPTION	OPERATING FTE	GENERAL FUNDS	CAPITAL PROJECTS	TOTAL OPERATING	GRANTS FTE	GRANTS BUDGET	CNS FTE	CNS BUDGET	TOTAL FTE	TOTAL BUDGET
2551 Contracted Transportation-Regular Students	2.00	10,984,267	-	10,984,267	-	1,559,291	-	-	2.00	12,543,558
2552 District Operated Nondisabled Student Trans Svcs	-	-	-	-	-	-	-	-	-	-
2553 Contracted Transportation-SE Students	-	3,346,250	-	3,346,250	-	-	-	-	-	3,346,250
2559 Contracted Transportation-ECSE Students	-	-	-	-	-	1,407,633	-	-	-	1,407,633
2561 Food Service	-	-	-	-	-	-	127.50	12,593,033	127.50	12,593,033
2571 Internal Service	5.00	501,083	-	501,083	2.00	220,564	-	-	7.00	721,647
2591 Other Business Support Services	3.50	419,066	-	419,066	-	-	-	-	3.50	419,066
2621 Planning/Research/Dev/Eval Services	8.50	1,767,895	-	1,767,895	-	-	-	-	8.50	1,767,895
2631 Information Services	12.00	2,472,664	-	2,472,664	-	-	-	-	12.00	2,472,664
2643 Human Resources	16.20	2,350,273	-	2,350,273	0.50	79,568	-	-	16.70	2,429,841
Total Support Services	652.40	97,549,909	2,299,200	99,849,109	82.00	21,426,288	127.50	12,593,033	861.90	133,868,430
Community Services										
3111 Community Services	-	125,850	-	125,850	-	-	-	-	-	125,850
3511 Early Childhood-PAT	2.00	305,648	-	305,648	-	-	-	-	2.00	305,648
3512 Early Childhood-Instruction	29.00	2,845,419	-	2,845,419	78.00	2,229,478	-	-	107.00	5,074,897
3611 Homeless & Other Disadvantaged Student Act. & S	-	-	-	-	2.00	201,448	-	-	2.00	201,448
3711 Non-Public School Students' Services	-	-	-	-	-	-	-	-	-	-
3812 After School Program	-	480,000	-	480,000	-	-	-	-	-	480,000
3911 Other Community Service (DHSS Program)	-	-	-	-	-	-	17.00	932,339	17.00	932,339
3912 Parental Involvement	9.00	554,495	-	554,495	7.00	483,454	-	-	16.00	1,037,949
Total Community Services	40.00	4,311,412	-	4,311,412	87.00	2,914,380	17.00	932,339	144.00	8,158,131
Facilities Acquisition & Construction Services										
4011 Facilities Acquisition & Construction Services	-	-	6,356,147	6,356,147	-	-	-	-	-	6,356,147
Long & Short Term Debt										
5111 Principal - Bonded Indebtedness	-	-	5,445,156	5,445,156	-	-	-	-	-	5,445,156
5211 Interest - Bonded Indebtedness	-	-	2,880,250	2,880,250	-	-	-	-	-	2,880,250
Total Long & Short Term Debt	-	-	8,325,406	8,325,406	-	-	-	-	-	8,325,406
TOTAL EXPENDITURE PROJECTION	1,882.10	212,100,888	17,030,753	229,131,641	287.00	58,007,391	144.50	13,525,372	2,313.60	300,664,404

KANSAS CITY PUBLIC SCHOOLS
 FY2022 PROPOSED COMPREHENSIVE BUDGET
 OPERATING, GRANTS & CHILD NUTRITION

INITIAL - ATTACHMENT 3 - FY2022

DESCRIPTION	OPERATING FTE	GENERAL FUNDS	CAPITAL PROJECTS	TOTAL OPERATING	GRANTS FTE	GRANTS BUDGET	CNS FTE	CNS BUDGET	TOTAL FTE	TOTAL BUDGET
GRANTS SUBSIDY										
Education Foundation		(136,533)		(136,533)		136,533				-
Total Subsidy		(136,533)	-	(136,533)	-	136,533		-		-
REVENUE OVER/(UNDER) EXPENDITURES		(986,147)	(5,520,861)	(6,507,008)		-		-		(6,507,008)
Beginning Fund Balance (FY21 Amend II Est. Ending Balance)		58,956,414	17,495,088	76,451,502		-		5,320,706		81,772,208
Ending Fund Balance		57,970,267	11,974,227	69,944,494		-		5,320,706	-	75,265,200
Less Restricted Fund Balance:										
Health Insurance		2,052,662	-	2,052,662						2,052,662
Workers Compensation		283,752	-	283,752						283,752
Prepaid Expenses		189,266	403,855	593,121						593,121
Encumbrances		3,875,455	1,754,879	5,630,334						5,630,334
Property Held For Sale		-	1,745,400	1,745,400						1,745,400
Total Restricted Fund Balance		6,401,135	3,904,134	10,305,269	-	-		-	-	10,305,269
Projected Ending Fund Balance		51,569,132	8,070,093	59,639,225	-	-		5,320,706	-	64,959,931

CAPITAL PROJECTS FUND

**KANSAS CITY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND (Excluding Grants & CNS)
FISCAL YEAR 2021-2022**

INITIAL - ATTACHMENT 4 - FY2022

<u>DESCRIPTION</u>	<u>FY 2021 AMEND II 40-CAPITAL</u>	<u>FY 2022 PROPOSED 40-CAPITAL</u>	<u>FY22 vs FY21 INCREASE (DECREASE)</u>
Revenue:			
5115 M & M Surtax	-	9,749,625	9,749,625
5119 Replacement Back Taxes	963,346	963,346	-
5141 Earnings From Temporary Deposits	238,064	238,064	-
5192 Gifts	10,000	-	(10,000)
5198 Miscellaneous Local Revenue	50,000	50,000	-
5497 Other Federal Revenue (E-Rate)	1,073,768		(1,073,768)
5498 Interest on Contract (ARRA Bonds)	536,933	479,541	(57,392)
5651 Sale of Other Property	1,174,797	29,316	(1,145,481)
Total Current Revenue	<u>4,046,908</u>	<u>11,509,892</u>	<u>7,462,984</u>
Less Expenditures:			
01001 Regular Equipment (Superintendent & Public Information)	3,500	1,700	(1,800)
01007 Information Technology	201,489	50,000	(151,489)
01012 District-Wide Transportation	295,120	-	(295,120)
01016 Business & Finance (Inventory Scanners)	15,780	-	(15,780)
01056 Vocational Education	50,000	10,000	(40,000)
01080 Building Corporation Rent	2,383,937	2,383,938	1
01083 C.O.P. Bond P&I	2,254,869	2,198,869	(56,000)
01100 Instruction/Operating (Laminator)	5,625		(5,625)
01196 Site-Based Athletics	50,000	40,000	(10,000)
01779 2010 Series Bonds - ARRA	1,776,911	2,026,783	249,872
01780 2009 Series Bonds - ARRA	1,920,613	1,715,816	(204,797)
01797 Signature School	17,827	-	(17,827)
02011 Facilities	169,876	-	(169,876)
02068 HVAC	5,264	-	(5,264)
02069 Lawn Care Parts & Supplies	115,145	7,500	(107,645)
02075 Plumbing	9,564	10,000	436
02076 Maintenance	60,000	25,000	(35,000)
02077 Custodial Services	478,211	180,000	(298,211)
02078 Security	422,848	25,000	(397,848)
02022 Facilities Capital Projects (Contingency)	458,576	250,000	(208,576)
03112 Information Technology	856,367	2,000,000	1,143,633
03130 Interior Painting	31,275	296,000	264,725
03133 Flooring	60,000	50,000	(10,000)
03134 HVAC/Mechanical	295,292	-	(295,292)
03137 Roofing	754,813	631,359	(123,454)

**KANSAS CITY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND (Excluding Grants & CNS)
FISCAL YEAR 2021-2022**

INITIAL - ATTACHMENT 4 - FY2022

<u>DESCRIPTION</u>	<u>FY 2021 AMEND II 40-CAPITAL</u>	<u>FY 2022 PROPOSED 40-CAPITAL</u>	<u>FY22 vs FY21 INCREASE (DECREASE)</u>
03139 Structural	441,987	385,787	(56,200)
03142 Doors/Windows/Glazing	596,216	-	(596,216)
03145 Auditorium	260,000	220,000	(40,000)
03146 Interior Renovations	749,740	632,369	(117,371)
03147 Asphalt	511,650	358,895	(152,755)
03148 Boilers	322,270	125,000	(197,270)
03151 PA System	51,010	-	(51,010)
03152 Small Projects	-	9,500	9,500
03154 Gymnasium	17,500	5,000	(12,500)
03155 Restroom	25,751	171,000	145,249
03160 Plumbing	48,886	-	(48,886)
03165 Inter-Scholastic League Stadium	20,000	-	(20,000)
03166 Middle Schools Renovation	54,098	-	(54,098)
03168 Fencing	180,000	130,000	(50,000)
03170 Athletic Fields	53,000	-	(53,000)
03172 Woodland New Comer Center Renovation	1,619,500	2,044,500	425,000
03173 New BOE Parking Lot	550,000	520,000	(30,000)
03175 Playground	204,685	-	(204,685)
03176 BOE Renovation-2901 Troost	517,836	125,316	(392,520)
03621 Classroom Upgrades	241,208	-	(241,208)
03653 Roof Repair & Replacement	-	200,000	200,000
03656 Electrical Maintenance/Upgrades	-	100,000	100,000
03696 Building Renovations (Franklin)	326,421	101,421	(225,000)
Total Expenditures	<u>19,484,660</u>	<u>17,030,753</u>	<u>(2,453,907)</u>
Revenue Over/(Under) Expenditures	<u>(15,437,752)</u>	<u>(5,520,861)</u>	<u>9,916,891</u>
Fund Balance			
Beginning Fund Balance	25,171,924	17,495,088	(7,676,836)
Add: State Adequacy Target (SAT) Fund Transfer	<u>7,760,916</u>	<u>-</u>	<u>(7,760,916)</u>
Ending Fund Balance	<u>17,495,088</u>	<u>11,974,227</u>	<u>(5,520,861)</u>
Less: Restricted Fund Balance (per CAFR)			
Prepaid Expenses	403,855	403,855	-
Encumbrances (Est. Final TBD)	1,754,879	1,754,879	-
Property Held for Sale	1,745,400	1,745,400	-
Total Restricted Fund Balance	<u>3,904,134</u>	<u>3,904,134</u>	<u>-</u>
Projected Net Ending Fund Balance	<u>13,590,954</u>	<u>8,070,093</u>	<u>(5,520,861)</u>

**COMPARATIVE STATEMENT OF
ACTUAL & ESTIMATED
REVENUE & EXPENDITURES
BY YEAR, FUND, OBJECT AND FUNCTION**

(as mandated by Section 67.010, Revised Statutes of Missouri)

REVENUE

**KANSAS CITY PUBLIC SCHOOLS
COMPARATIVE SUMMARY OF REVENUE
- BY FUND, FUNCTION & OBJECT CODES
FISCAL YEAR 2019 THRU FISCAL YEAR 2022**

DESCRIPTION	FY19 ACTUAL REVENUE					FY20 ACTUAL REVENUE				
	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL
LOCAL REVENUE										
5111 Taxes-Current Ad Valorem	141,277,677				141,277,677	155,354,977				155,354,977
5112 Taxes-Delinquent Ad Valorem	6,728,514				6,728,514	6,622,506				6,622,506
5113 School District Trust Fund (Proposition C)	10,972,977	6,154,791			17,127,768	10,574,617	5,914,364			16,488,981
5114 Financial Institution Taxes (Intangible)	1,215,695				1,215,695	1,884,891				1,884,891
5115 M & M Surtax			8,652,568		8,652,568			10,274,065		10,274,065
5116 In Lieu of Tax	3,372,433				3,372,433	2,194,358				2,194,358
5118 Local R & U Taxes	4,258,417				4,258,417	3,956,864				3,956,864
5119 Replacement Back Taxes			991,681		991,681			803,306		803,306
5141 Earnings From Temporary Deposits	1,626,311		884,795		2,511,107	1,488,772		789,794		2,278,566
5145 Interest Current Taxes	327,560				327,560	360,536				360,536
5147 FIT interest	19,638				19,638	28,275				28,275
5148 Interest Back Taxes	1,775,267				1,775,267	1,807,628				1,807,628
5151 Sales to Pupils					-				380	380
5161 Sales to Adults				20,799	20,799				15,994	15,994
5165 Food Service - Non-Program				9,085	9,085				18,243	18,243
5167 Billed Meal & Snacks (Local)				27,984	27,984				21,107	21,107
5169 Catering				97,707	97,707				66,967	66,967
5181 Community Services	256,263				256,263	163,229				163,229
5182 Preschool Tuition	469				469	-				-
5191 Rentals	16		(16)		0	-				-
5192 Gifts	2,036,249		10,640		2,046,889	3,176,962		365,000	60,000	3,601,962
5194 Abatement Grant	270,052		126,880		396,932	309,492		331,251		640,743
5195 Prior Period Adjustment						202,951				202,951
5196 Net Receipts From Clearing Accounts	(0)				(0)	-				-
5198 Miscellaneous Local Revenue	1,289,577	73,375	102,302	(17,901)	1,447,354	97,159	107,411	121,189	(22,402)	303,356
Sub-total - Local Revenue	175,427,116	6,228,166	10,768,850	137,674	192,561,806	188,223,216	6,021,774	12,728,803	160,290	207,134,084
COUNTY REVENUE										
5211 Fines		170,097			170,097		112,668			112,668
5221 State Assessed Railroad and Utility Taxes	4,636,921				4,636,921	4,081,344				4,081,344
5222 County Stock Insurance Fund	1,955,982				1,955,982	1,275,134				1,275,134
Sub-total - County Revenue	6,592,903	170,097	-	-	6,762,999	5,356,478	112,668	-	-	5,469,146
STATE REVENUE										
5311 Basic Formula - State Monies	297,892	893,675			1,191,567	-	-			-
5312 Transportation	2,930,678				2,930,678	2,604,747				2,604,747
5314 ECSE (3 & 4 Year Old)	2,900,919				2,900,919	2,715,467				2,715,467
5319 Basic Formula - Classroom Trust Fund	1,656,807				1,656,807	30				30
5324 Educational and Screening Entitlement-PAT	152,890				152,890	210,440				210,440
5332 Career Education	358,798	36,926			395,724	339,629				339,629
5333 Food Service				71,647	71,647				864,596	864,596
5381 High Need Fund - Special Education	370,911				370,911	353,817				353,817
5382 Missouri Preschool Program	620,400				620,400	-				-
5397 Other State Revenue	21,485	8,000			29,485	550,158	12,000			562,158
5398 Charter School Sponsor Fee	35,295				35,295	87,308				87,308
Sub-total - State Revenue	9,346,075	938,601	-	71,647	10,356,324	6,861,596	12,000	-	864,596	7,738,192

**KANSAS CITY PUBLIC SCHOOLS
COMPARATIVE SUMMARY OF REVENUE
- BY FUND, FUNCTION & OBJECT CODES
FISCAL YEAR 2019 THRU FISCAL YEAR 2022**

DESCRIPTION	FY19 ACTUAL REVENUE					FY20 ACTUAL REVENUE				
	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL
FEDERAL REVENUE										
5412 Medicaid	1,481,714				1,481,714	1,451,913		-		1,451,913
5418 Reserve Officer Training Corps (ROTC)		305,252			305,252		306,043			306,043
5423 CARES-ESSER II										
5424 CARES - ESSER Fund						-		286,136		286,136
5425 CARES-Transportation Supplement										
5427 Perkins Basic Grant	660,985				660,985	276,531				276,531
5428 Coronavirus Relief Fund (OA CRF)										
5437 IDEA Grants	10,530				10,530	22,224		11,585		33,809
5441 IDEA Entitlement Funds	5,270,640				5,270,640	1,931,034				1,931,034
5442 ECSE (3 & 4 Year Old)	822,035				822,035					-
5444 National School Lunch - Equipment Grant				24,987	24,987					-
5445 School Lunch Program				6,797,255	6,797,255				5,245,527	5,245,527
5446 School Breakfast Program				2,860,841	2,860,841				2,455,188	2,455,188
5448 After-School Snack/Billed Meals and Snacks				51,961	51,961				16,390	16,390
5449 Fresh Fruits and Vegetable Program				411,358	411,358				34,322	34,322
5451 Title I	6,942,176		-		6,942,176	13,460,986		-		13,460,986
5452 Title I.C						31,875				31,875
5461 Title IV.A Student Support & Academic Enrichment	163,255		-		163,255	286,755		-		286,755
5462 Title III	548,911				548,911	667,660				667,660
5463 Homeless Education	54,565				54,565	125,065				125,065
5465 Title II.A	804,387				804,387	1,264,086				1,264,086
5481 Department of Health Food Service Programs				2,230,035	2,230,035				2,490,659	2,490,659
5483 Head Start	4,843,397				4,843,397	5,259,176				5,259,176
5497 Other Federal Revenue	576,508		-		576,508	1,105,562		390,040		1,495,602
5498 Interest on Contract			1,367,335		1,367,335			1,098,286		1,098,286
Sub-total - Federal Revenue	22,179,102	305,252	1,367,335	12,376,437	36,228,126	25,882,867	306,043	1,786,046	10,242,086	38,217,043
OTHER REVENUE										
5511 Reimbursement	576,563		-	162,696	739,259	361,203			314,660	675,864
5512 Indirect Reimbursement	1,213,326		-		1,213,326	1,040,631		-		1,040,631
5631 Net Insurance Recovery	271,993		30,511		302,504	160,432		-		160,432
5651 Sale of Other Property			11,051	-	11,051			6,213,596		6,213,596
5811 Tuition from Other LEAs - Regular Term	21,000				21,000	30,450				30,450
5999 Unrealized Gain or Loss	79,434		18,261		97,695					-
Sub-total - Other Revenue	2,162,316	-	59,824	162,696	2,384,835	1,592,716	-	6,213,596	314,660	8,120,973
TOTAL REVENUE	215,707,512	7,642,115	12,196,009	12,748,454	248,294,089	227,916,873	6,452,486	20,728,446	11,581,633	266,679,438
SUMMARY										
Local Revenue	175,427,116	6,228,166	10,768,850	137,674	192,561,806	188,223,216	6,021,774	12,728,803	160,290	207,134,084
County Revenue	6,592,903	170,097	-	-	6,762,999	5,356,478	112,668	-	-	5,469,146
State Revenue	9,346,075	938,601	-	71,647	10,356,324	6,861,596	12,000	-	864,596	7,738,192
Federal Revenue	22,179,102	305,252	1,367,335	12,376,437	36,228,126	25,882,867	306,043	1,786,046	10,242,086	38,217,043
Other Revenue	2,162,316	-	59,824	162,696	2,384,835	1,592,716	-	6,213,596	314,660	8,120,973
TOTAL REVENUE	215,707,512	7,642,115	12,196,009	12,748,454	248,294,089	227,916,873	6,452,486	20,728,446	11,581,633	266,679,438

**KANSAS CITY PUBLIC SCHOOLS
COMPARATIVE SUMMARY OF REVENUE
- BY FUND, FUNCTION & OBJECT CODES
FISCAL YEAR 2019 THRU FISCAL YEAR 2022**

DESCRIPTION	FY21 BUDGET - AMENDMENT II (PROJECTION)					FY22 PROPOSED BUDGET					FY22 vs. FY21
	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	INC./(DEC.)
LOCAL REVENUE											
5111 Taxes-Current Ad Valorem	159,458,213				159,458,213	170,589,541				170,589,541	11,131,328
5112 Taxes-Delinquent Ad Valorem	4,134,328				4,134,328	5,357,055				5,357,055	1,222,727
5113 School District Trust Fund (Proposition C)	11,304,415	6,782,649			18,087,064	11,380,502	6,828,301			18,208,803	121,739
5114 Financial Institution Taxes (Intangible)	1,693,610				1,693,610	1,693,610				1,693,610	-
5115 M & M Surtax	9,749,625		-		9,749,625	-		9,749,625		9,749,625	-
5116 In Lieu of Tax	2,750,631				2,750,631	2,750,631				2,750,631	-
5118 Local R & U Taxes	3,350,964				3,350,964	3,350,964				3,350,964	-
5119 Replacement Back Taxes			963,346		963,346			963,346		963,346	-
5141 Earnings From Temporary Deposits	1,037,880		238,064		1,275,944	1,037,880		238,064		1,275,944	-
5145 Interest Current Taxes	255,176				255,176	255,176				255,176	-
5147 FIT interest	23,661				23,661	23,661				23,661	-
5148 Interest Back Taxes	1,812,364				1,812,364	1,812,364				1,812,364	-
5151 Sales to Pupils					-					-	-
5161 Sales to Adults				55,179	55,179				112,614	112,614	57,435
5165 Food Service - Non-Program					-					-	-
5167 Billed Meal & Snacks (Local)					-					-	-
5169 Catering				50,905	50,905				-	-	(50,905)
5181 Community Services	39,503				39,503	131,677				131,677	92,174
5182 Preschool Tuition	-				-	-				-	-
5191 Rentals	46,386				46,386	-				-	(46,386)
5192 Gifts	4,655,738		70,715	35,000	4,761,453	641,108		-	25,000	666,108	(4,095,345)
5194 Abatement Grant	819,891				819,891	819,891				819,891	-
5195 Prior Period Adjustment	-				-	-				-	-
5196 Net Receipts From Clearing Accounts	-				-	-				-	-
5198 Miscellaneous Local Revenue	192,930	26,750	50,000	-	269,680	118,179	-	50,000	-	168,179	(101,501)
Sub-total - Local Revenue	201,325,315	6,809,399	1,322,125	141,084	209,597,923	199,962,239	6,828,301	11,001,035	137,614	217,929,189	8,331,266
COUNTY REVENUE											
5211 Fines		170,097			170,097		170,097			170,097	-
5221 State Assessed Railroad and Utility Taxes	4,497,384				4,497,384	4,497,384				4,497,384	-
5222 County Stock Insurance Fund	1,275,134				1,275,134	1,275,134				1,275,134	-
Sub-total - County Revenue	5,772,518	170,097	-	-	5,942,615	5,772,518	170,097	-	-	5,942,615	-
STATE REVENUE											
5311 Basic Formula - State Monies	(1,605,845)	(4,817,535)			(6,423,380)	(1,625,834)	(4,877,501)			(6,503,335)	(79,955)
5312 Transportation	2,537,946				2,537,946	2,537,946				2,537,946	-
5314 ECSE (3 & 4 Year Old)	5,810,063				5,810,063	5,072,063				5,072,063	(738,000)
5319 Basic Formula - Classroom Trust Fund	-				-	-				-	-
5324 Educational and Screening Entitlement-PAT	236,225				236,225	236,225				236,225	-
5332 Career Education	328,856				328,856	189,560				189,560	(139,296)
5333 Food Service	-				-	-				-	-
5381 High Need Fund - Special Education	373,081				373,081	373,081				373,081	-
5382 Missouri Preschool Program	-				-	-				-	-
5397 Other State Revenue	331				331	-				-	(331)
5398 Charter School Sponsor Fee	87,983				87,983	87,983				87,983	-
Sub-total - State Revenue	7,768,640	(4,817,535)	-	-	2,951,105	6,871,024	(4,877,501)	-	-	1,993,523	(957,582)

**KANSAS CITY PUBLIC SCHOOLS
 COMPARATIVE SUMMARY OF REVENUE
 - BY FUND, FUNCTION & OBJECT CODES
 FISCAL YEAR 2019 THRU FISCAL YEAR 2022**

DESCRIPTION	FY21 BUDGET - AMENDMENT II (PROJECTION)					FY22 PROPOSED BUDGET					FY22 vs. FY21
	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	INC./(DEC.)
FEDERAL REVENUE											
5412 Medicaid	1,748,975		-		1,748,975	1,718,975		30,000		1,748,975	-
5418 Reserve Officer Training Corps (ROTC)		320,736			320,736		320,736			320,736	-
5423 CARES-ESSER II	791,974		-		791,974	21,728,995		6,620,000		28,348,995	27,557,021
5424 CARES - ESSER Fund	7,416,147		1,462,702		8,878,849			-		-	(8,878,849)
5425 CARES-Transportation Supplement	433,848		10,071		443,919			-		-	(443,919)
5427 Perkins Basic Grant	800,083				800,083	725,124				725,124	(74,959)
5428 Coronavirus Relief Fund (OA CRF)	1,123,018		489,022		1,612,040			-		-	(1,612,040)
5437 IDEA Grants	-				-					-	-
5441 IDEA Entitlement Funds	6,956,141				6,956,141	4,895,447				4,895,447	(2,060,694)
5442 ECSE (3 & 4 Year Old)	626,498				626,498	626,498				626,498	-
5444 National School Lunch - Equipment Grant				75,000	75,000				75,000	75,000	-
5445 School Lunch Program				7,567,906	7,567,906				7,295,351	7,295,351	(272,555)
5446 School Breakfast Program				3,785,000	3,785,000				4,741,978	4,741,978	956,978
5448 After-School Snack/Billed Meals and Snacks				75,000	75,000				121,590	121,590	46,590
5449 Fresh Fruits and Vegetable Program				280,000	280,000				78,000	78,000	(202,000)
5451 Title I	12,670,880		10,221		12,681,101	10,349,779		-		10,349,779	(2,331,322)
5452 Title I.C	-				-	-				-	-
5461 Title IV.A Student Support & Academic Enrichment	592,848				592,848	403,041				403,041	(189,807)
5462 Title III	610,247				610,247	444,315				444,315	(165,932)
5463 Homeless Education	150,000				150,000	150,000				150,000	-
5465 Title II.A	917,197				917,197	871,216				871,216	(45,981)
5481 Department of Health Food Service Programs				1,173,210	1,173,210				932,339	932,339	(240,871)
5483 Head Start	7,024,935		213,500		7,238,435	1,976,844		201,021		2,177,865	(5,060,570)
5497 Other Federal Revenue	3,689,923		1,179,040		4,868,963	2,365,136		-		2,365,136	(2,503,827)
5498 Interest on Contract			536,933		536,933			479,541		479,541	(57,392)
Sub-total - Federal Revenue	45,552,714	320,736	3,901,489	12,956,116	62,731,055	46,255,370	320,736	7,330,562	13,244,258	67,150,926	4,419,871
OTHER REVENUE											
5511 Reimbursement	3,289			95,630	98,919	-			143,500	143,500	44,581
5512 Indirect Reimbursement	897,063				897,063	968,327				968,327	71,264
5631 Net Insurance Recovery	3,500				3,500	-				-	(3,500)
5651 Sale of Other Property			1,174,797		1,174,797			29,316		29,316	(1,145,481)
5811 Tuition from Other LEAs - Regular Term					-					-	-
5999 Unrealized Gain or Loss					-					-	-
Sub-total - Other Revenue	903,852	-	1,174,797	95,630	2,174,279	968,327	-	29,316	143,500	1,141,143	(1,033,136)
TOTAL REVENUE	261,323,039	2,482,697	6,398,411	13,192,830	283,396,977	259,829,478	2,441,633	18,360,913	13,525,372	294,157,396	10,760,419
SUMMARY											
Local Revenue	201,325,315	6,809,399	1,322,125	141,084	209,597,923	199,962,239	6,828,301	11,001,035	137,614	217,929,189	8,331,266
County Revenue	5,772,518	170,097	-	-	5,942,615	5,772,518	170,097	-	-	5,942,615	-
State Revenue	7,768,640	(4,817,535)	-	-	2,951,105	6,871,024	(4,877,501)	-	-	1,993,523	(957,582)
Federal Revenue	45,552,714	320,736	3,901,489	12,956,116	62,731,055	46,255,370	320,736	7,330,562	13,244,258	67,150,926	4,419,871
Other Revenue	903,852	-	1,174,797	95,630	2,174,279	968,327	-	29,316	143,500	1,141,143	(1,033,136)
TOTAL REVENUE	261,323,039	2,482,697	6,398,411	13,192,830	283,396,977	259,829,478	2,441,633	18,360,913	13,525,372	294,157,396	10,760,419

FUND TRANSFERS

**KANSAS CITY PUBLIC SCHOOLS
SUMMARY OF FUND TRANSFER
FISCAL YEAR 2022**

INITIAL - ATTACHMENT 6 - FY2022

Transfer between Funds	<u>General Fund</u>	<u>Teachers Fund</u>	<u>Capital Projects Fund</u>
Regular Transfer:			
Teachers Fund - Operating	(101,191,266)	101,191,266	
Teachers Fund - Federal Grants	(12,438,902)	12,438,902	
Teachers Fund - Non-Federal Grants	(2,044,758)	2,044,758	
Total Transfer-in (out)	<u>(115,674,926)</u>	<u>115,674,926</u>	-
Operating Subsidy to Grants	<u>Operating</u>	<u>Grants</u>	
Education Foundation	<u>(136,533)</u>	<u>136,533</u>	
Total Subsidy	<u>(136,533)</u>	<u>136,533</u>	

EXPENDITURES

KANSAS CITY PUBLIC SCHOOLS
 COMPARATIVE SUMMARY OF EXPENDITURE
 - BY FUND & OBJECT CODES
 FISCAL YEAR 2019 THRU FISCAL YEAR 2022

DESCRIPTION	FY19 ACTUAL EXPENDITURES					FY20 ACTUAL EXPENDITURES						
	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL
SALARIES												
6111 Regular Salaries-Certified	1,204.00		63,484,022			63,484,022	1,192		63,486,585			63,486,585
6112 Certificated Administrators-Salaries	79.00		7,899,968			7,899,968	144		12,251,088			12,251,088
6121 Substitute Salaries-Certified			578,238			578,238			540,546			540,546
6122 Other Part-Time Salaries-Certified			812,086			812,086			619,838			619,838
6131 Supplemental Pay-Certified		10,836	2,526,984			2,537,820		3,175	2,742,080			2,745,255
6141 Unused Leave and/or Severance Pay Certified						-			564,796			564,796
6151 Classified Salaries - Regular	1,066.00	38,774,011			2,990,129	41,764,140	1,117	41,361,585			3,151,135	44,512,719
6153 Classified Substitute Salaries		-			22,148	22,148					37,530	37,530
6161 Classified Salaries - Part Time		1,669,714	-		436,154	2,105,868		1,602,162			407,517	2,009,678
6168 Supplemental Pay-Classified		1,604,710			275,883	1,880,593		1,328,039			288,888	1,616,927
6171 Classified Employees Unused Leave and/or Severance						-		447,223			20,761	467,984
Sub-total - Salaries	2,349.00	42,059,271	75,301,298	-	3,724,314	121,084,883	2,452.60	44,742,183	80,204,934	-	3,905,831	128,852,948
EMPLOYEE BENEFITS												
6211 Teacher's Retirement						-			8,601,027			8,601,027
6221 Non-Teacher Retirement						-		4,632,393			457,144	5,089,537
6231 Old Age						-		2,634,760			235,809	7,630,370
6232 Medicare						-		621,267			55,149	1,793,411
6241 Employee Insurance						-		7,049,896			966,459	17,482,718
6261 Workers' Compensation Insurance						-		462,893			802,380	1,305,448
6271 Unemployment Compensation						-		86,376			122,875	222,878
6291 Other Employer-Provided Benefits		14,603,378	22,980,158		1,568,458	39,151,993		(5,471)	37,948		-	32,477
6298 Year-End Fringe Reclass						-		(356,746)	(644,454)		(31,545)	(1,032,745)
Sub-total - Benefits		14,603,378	22,980,158	-	1,568,458	39,151,993	-	15,125,369	24,262,934	-	1,736,819	41,125,122
PURCHASED SERVICES												
6311 Purchased Instructional Services		960,399				960,399		7,364,263				7,364,263
6312 Instructional Program Improvement Services		4,168,852				4,168,852		1,158,859				1,158,859
6315 Audit Services		107,500				107,500		114,372				114,372
6316 Data Processing & Technology Related Svcs						-		464,350				464,350
6317 Legal Services		839,794				839,794		1,058,616				1,058,616
6318 Election Services		260,245				260,245		121,735				121,735
6319 Other Professional Services		457,463				457,463		659,543				659,543
6328 Contract Substitute-Certified		2,640,079				2,640,079		2,035,458				2,035,458
6329 Contract Substitute-Classified						-		55,156				55,156
6332 Repairs and Maintenance		646,836			122,299	769,134		1,778,446			127,554	1,906,000
6333 Rentals-Land & Buildings						-		3,646				3,646
6334 Rentals-Equipment/Vehicles		261,734			15,760	277,494		346,822			21,193	368,015
6335 Water and Sewer		967,821				967,821		912,699				912,699
6336 Trash Removal		190,792			15,000	205,792		228,366			52,179	280,545
6337 Technology-Repairs & Maintenance						-		124,486			8,655	133,141
6338 Rentals-Computers & Related Equipment						-		-				-
6339 Other Property Services		1,744,457				1,744,457		865,932				865,932
6341 Contracted Pupil Transportation To & From School		14,955,643				14,955,643		14,177,278				14,177,278
6342 Other Contracted Pupil Transportation-Non Route		1,087,073				1,087,073		994,342				994,342
6343 Travel		1,410,415			9,078	1,419,493		916,200	1,246		6,083	923,529
6344 Employee Mileage Reimbursement		46,470			2,465	48,936		53,959			960	54,919
6349 Other Transportation Services-Students		149,228				149,228		59,954				59,954
6351 Property Insurance		1,117,370				1,117,370		1,232,568				1,232,568
6352 Liability Insurance		-				-		16,800				16,800

KANSAS CITY PUBLIC SCHOOLS
 COMPARATIVE SUMMARY OF EXPENDITURE
 - BY FUND & OBJECT CODES
 FISCAL YEAR 2019 THRU FISCAL YEAR 2022

DESCRIPTION	FY19 ACTUAL EXPENDITURES					FY20 ACTUAL EXPENDITURES						
	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL
6359 Judgments against LEA and Settlements		1,309,414				1,309,414		803,899				803,899
6361 Communication		959,997			4,529	964,526		1,279,101			4,957	1,284,058
6362 Advertising		201,130			-	201,130		225,880				225,880
6363 Printing and Binding		405,429			1,370	406,799		378,034			2,051	380,085
6371 Dues and Memberships		169,075			-	169,075		210,308			4,047	214,355
6391 Other Purchased Services		11,580,071			132,188	11,712,259		4,154,293			182,314	4,336,607
6395 Employee Moving/Relocation		27,500				27,500		9,363				9,363
6397 Contingency		7,179				7,179		-				-
6398 Other Expenses						-		234,161				234,161
6399 Indirect Cost Contribution		1,213,326				1,213,326		1,040,631				1,040,631
Sub-total - Purchased Services		47,885,291	-	-	302,689	48,187,980	-	43,079,520	1,246	-	409,994	43,490,759
SUPPLIES & MATERIALS												
6411 General Supplies		2,849,743			404,756	3,254,499		2,696,592			361,760	3,058,352
6412 Supplies - Technology Related		1,886,438				1,886,438		6,318,287			4,580	6,322,868
6413 Art Supplies		51,328				51,328		32,252				32,252
6414 Music Supplies		22,662				22,662		18,875				18,875
6416 Student Incentives		75,342				75,342		202,202				202,202
6417 Employee Incentives		13,521				13,521		5,240				5,240
6418 Community Incentives		-				-		3,236				3,236
6419 Physical Ed Supplies		22,975				22,975		16,286				16,286
6420 Uniforms		212,163			8,137	220,300		247,495			2,604	250,099
6431 Textbooks		978,107				978,107		426,423				426,423
6441 Library books		132,506				132,506		141,672				141,672
6451 Resource Materials		25,746				25,746		16,019				16,019
6471 Food Supplies-Exclude Non-Food Supplies		389,767			5,504,016	5,893,782		295,959			4,384,591	4,680,550
6472 Food												
6473 Commodities Processing					497,207	497,207					563,687	563,687
6481 Electric		6,050,622				6,050,622		5,287,619				5,287,619
6482 Gas - Natural		871,184				871,184		627,113				627,113
6486 Gasoline/Diesel		88,637			4,253	92,891		532,552			6,210	538,763
6491 Other Supplies & Materials		4,252				4,252		-				-
6495 Bad Debt Expense		820			517	1,337		-				-
6496 Small Equipment/Furniture		5,226,250			22,335	5,248,585		817,857			22,527	840,384
Sub-total - Supplies		18,902,063	-	-	6,441,221	25,343,284	-	17,685,679	-	-	5,345,960	23,031,639
CAPITAL OUTLAY												
6511 Land				24,513		24,513						-
6521 Buildings				16,424,362		16,424,362				4,001,999		4,001,999
6525 Architect & Engineering Fees				1,322,748		1,322,748				283,032		283,032
6531 Improvements other than buildings				1,851,832		1,851,832	(0)			2,989,910		2,989,910
6541 Regular Equipment/Furniture				1,249,499	96,521	1,346,021				1,227,624	559,572	1,787,196
6542 Equipment - Classroom Instructional Apparatus				200,423		200,423				172,316		172,316
6543 Technology-Related Hardware										4,432,795		4,432,795
6544 Technology Software										402,929		402,929
6551 Vehicles - Except School Buses				41,526		41,526				154,533		154,533
6552 Pupil Transportation Vehicles-School Buses												
6597 Contingency-Capital Planning												
Sub-total - Capital Outlay		-	-	21,114,904	96,521	21,211,426	(0)	-	13,665,139	559,572	-	14,224,711

KANSAS CITY PUBLIC SCHOOLS
 COMPARATIVE SUMMARY OF EXPENDITURE
 - BY FUND & OBJECT CODES
 FISCAL YEAR 2019 THRU FISCAL YEAR 2022

DESCRIPTION	FY19 ACTUAL EXPENDITURES					FY20 ACTUAL EXPENDITURES						
	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL
OTHER EXPENDITURES												
6611 Principal - Bonded Indebtedness				4,894,939		4,894,939				5,066,322		5,066,322
6621 Interest - Bonded Indebtedness				4,246,728		4,246,728				2,247,183		2,247,183
6698 Debt Service Reclass				(4,391,328)		(4,391,328)				(3,302,213)		(3,302,213)
Sub-total - Other Expenditures				4,750,339		4,750,339				4,011,292		4,011,292
TOTAL EXPENDITURES	2,349.00	123,450,004	98,281,455	25,865,243	12,133,203	259,729,905	2,452.60	120,632,752	104,469,114	17,676,431	11,958,175	254,736,471
SUMMARY												
Salaries	2,349.00	42,059,271	75,301,298	-	3,724,314	121,084,883	2,452.60	44,742,183	80,204,934	-	3,905,831	128,852,948
Employee Benefits		14,603,378	22,980,158	-	1,568,458	39,151,993		15,125,369	24,262,934	-	1,736,819	41,125,122
Purchased Services		47,885,291	-	-	302,689	48,187,980		43,079,520	1,246	-	409,994	43,490,759
Supplies & Material		18,902,063	-	-	6,441,221	25,343,284		17,685,679	-	-	5,345,960	23,031,639
Capital Outlay		-	-	21,114,904	96,521	21,211,426		(0)	-	13,665,139	559,572	14,224,711
Other Expenditures		-	-	4,750,339	-	4,750,339		-	-	4,011,292	-	4,011,292
TOTAL EXPENDITURES	2,349.00	123,450,004	98,281,455	25,865,243	12,133,203	259,729,905	2,452.60	120,632,752	104,469,114	17,676,431	11,958,175	254,736,471

**KANSAS CITY PUBLIC SCHOOLS
COMPARATIVE SUMMARY OF EXPENDITURE
- BY FUND & OBJECT CODES
FISCAL YEAR 2019 THRU FISCAL YEAR 2022**

INITIAL-ATTACHMENT 7 - FY2022

DESCRIPTION	FY21 BUDGET - AMENDMENT II (PROJECTION)					FY22 PROPOSED BUDGET						FY22 vs. FY21 FTE & BGT		
	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	INCREASE/(DECREASE)	
SALARIES														
6111 Regular Salaries-Certified	1,205.45	-	65,536,360			65,536,360	1,104.70	127,324	67,631,114			67,758,438	(100.75)	2,222,078
6112 Certificated Administrators-Salaries	148.00		13,179,957			13,179,957	149.00		15,057,337			15,057,337	1.00	1,877,380
6121 Substitute Salaries-Certified			3,150			3,150			3,150			3,150		-
6122 Other Part-Time Salaries-Certified			636,031			636,031			412,049			412,049		(223,982)
6131 Supplemental Pay-Certified			4,430,427			4,430,427			4,248,516			4,248,516		(181,911)
6141 Unused Leave and/or Severance Pay Certified			1,817,612			1,817,612			1,910,121			1,910,121		92,509
6151 Classified Salaries - Regular	1,108.00	44,152,370			3,104,813	47,257,183	1,059.90	41,616,179			3,474,165	45,090,344	(48.10)	(2,166,839)
6153 Classified Substitute Salaries		2,218			45,451	47,669		2,218			35,000	37,218		(10,451)
6161 Classified Salaries - Part Time		1,496,806			289,268	1,786,074		2,346,757			545,741	2,892,498		1,106,424
6168 Supplemental Pay-Classified		1,714,120			228,867	1,942,987		1,880,173			221,700	2,101,873		158,886
6171 Classified Employees Unused Leave and/or Se		1,297,612	1,750		46,278	1,345,640		1,693,905	2,101		181,000	1,877,006		531,366
Sub-total - Salaries	2,461.45	48,663,126	85,605,287	-	3,714,677	137,983,090	2,313.60	47,666,556	89,264,388	-	4,457,606	141,388,550	(147.85)	3,405,460
EMPLOYEE BENEFITS														
6211 Teacher's Retirement		-	9,453,972			9,453,972		15,279	9,322,182			9,337,461		(116,511)
6221 Non-Teacher Retirement		5,203,640	4,698		357,052	5,565,390		5,074,283	4,839		416,897	5,496,019		(69,371)
6231 Old Age		2,856,208	5,185,353		206,006	8,247,567		2,828,042	5,061,842		265,150	8,155,034		(92,533)
6232 Medicare		722,522	1,215,185		48,389	1,986,096		661,383	1,192,158		62,011	1,915,552		(70,544)
6241 Employee Insurance		8,786,984	12,475,354		1,122,437	22,384,775		8,517,016	12,294,192		1,421,603	22,232,811		(151,964)
6261 Workers' Compensation Insurance		637,292	1,142,969		46,332	1,826,593		473,610	814,827		41,911	1,330,348		(496,245)
6271 Unemployment Compensation		73,211	149,536		5,062	227,809		69,999	137,324		6,414	213,737		(14,072)
6291 Other Employer-Provided Benefits		4,717	34,487			39,204		-	24,807			24,807		(14,397)
6298 Year-End Fringe Reclass						-						-		-
Sub-total - Benefits	-	18,284,574	29,661,554	-	1,785,278	49,731,406	-	17,639,612	28,852,171	-	2,213,986	48,705,769	-	(1,025,637)
PURCHASED SERVICES														
6311 Purchased Instructional Services		10,857,047				10,857,047		6,264,183				6,264,183		(4,592,864)
6312 Instructional Program Improvement Services		1,881,786				1,881,786		1,843,646				1,843,646		(38,140)
6315 Audit Services		125,072				125,072		125,072				125,072		-
6316 Data Processing & Technology Related Svcs		522,072				522,072		1,374,125				1,374,125		852,053
6317 Legal Services		816,970				816,970		1,131,970				1,131,970		315,000
6318 Election Services		327,163				327,163		149,925				149,925		(177,238)
6319 Other Professional Services		1,771,310				1,771,310		1,592,573				1,592,573		(178,737)
6328 Contract Substitute-Certified		1,065,783				1,065,783		2,262,657				2,262,657		1,196,874
6329 Contract Substitute-Classified		112,162				112,162		127,000				127,000		14,838
6332 Repairs and Maintenance		1,619,059			139,000	1,758,059		1,335,880		150,000		1,485,880		(272,179)
6333 Rentals-Land & Buildings		8,550				8,550		14,800				14,800		6,250
6334 Rentals-Equipment/Vehicles		396,984			19,000	415,984		401,404		20,000		421,404		5,420
6335 Water and Sewer		1,163,259				1,163,259		1,092,700				1,092,700		(70,559)
6336 Trash Removal		260,000			-	260,000		240,000				240,000		(20,000)
6337 Technology-Repairs & Maintenance		159,635			10,461	170,096		67,511		10,500		78,011		(92,085)
6338 Rentals-Computers & Related Equipment						-						-		-
6339 Other Property Services		1,385,128				1,385,128		1,069,954				1,069,954		(315,174)
6341 Contracted Pupil Transportation To & From Sc		10,616,740				10,616,740		15,309,174				15,309,174		4,692,434
6342 Other Contracted Pupil Transportation-Non R		564,350				564,350		855,437				855,437		291,087
6343 Travel		1,057,492			27,182	1,084,674		997,752		12,500		1,010,252		(74,422)
6344 Employee Mileage Reimbursement		82,093			3,000	85,093		75,900		5,000		80,900		(4,193)
6349 Other Transportation Services-Students		39,598				39,598		32,000				32,000		(7,598)
6351 Property Insurance		956,240				956,240		1,063,964				1,063,964		107,724
6352 Liability Insurance		492,260				492,260		514,401				514,401		22,141

KANSAS CITY PUBLIC SCHOOLS
 COMPARATIVE SUMMARY OF EXPENDITURE
 - BY FUND & OBJECT CODES
 FISCAL YEAR 2019 THRU FISCAL YEAR 2022

DESCRIPTION	FY21 BUDGET - AMENDMENT II (PROJECTION)					FY22 PROPOSED BUDGET					FY22 vs. FY21 FTE & BGT			
	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	INCREASE/(DECREASE)	
6359 Judgments against LEA and Settlements		550,000				550,000		1,100,000				1,100,000		550,000
6361 Communication		3,008,101			4,300	3,012,401		2,132,828			4,500	2,137,328		(875,073)
6362 Advertising		330,979				330,979		423,252				423,252		92,273
6363 Printing and Binding		522,623			2,000	524,623		439,913			2,000	441,913		(82,710)
6371 Dues and Memberships		331,279			6,000	337,279		287,624			6,000	293,624		(43,655)
6391 Other Purchased Services		6,601,227			220,956	6,822,183		4,668,275			220,000	4,888,275		(1,933,908)
6395 Employee Moving/Relocation		10,000				10,000		10,000				10,000		-
6397 Contingency		1,920,260				1,920,260		13,284,729				13,284,729		11,364,469
6398 Other Expenses		-				-		-				-		-
6399 Indirect Cost Contribution		1,015,920				1,015,920		1,132,462				1,132,462		116,542
Sub-total - Purchased Services	-	50,571,142	-	-	431,899	51,003,041	-	61,421,111	-	-	430,500	61,851,611	-	10,848,570
SUPPLIES & MATERIALS														
6411 General Supplies		4,434,353			642,039	5,076,392		3,451,248			461,780	3,913,028		(1,163,364)
6412 Supplies - Technology Related		11,754,719		78,780	232,007	12,065,506		5,415,885		-	84,000	5,499,885		(6,565,621)
6413 Art Supplies		51,961				51,961		46,905				46,905		(5,056)
6414 Music Supplies		46,262				46,262		25,097				25,097		(21,165)
6416 Student Incentives		309,488				309,488		244,400				244,400		(65,088)
6417 Employee Incentives		87,356				87,356		34,600				34,600		(52,756)
6418 Community Incentives		18,925				18,925		13,900				13,900		(5,025)
6419 Physical Ed Supplies		45,541				45,541		23,800				23,800		(21,741)
6420 Uniforms		311,300			20,000	331,300		220,980			20,000	240,980		(90,320)
6431 Textbooks		573,836				573,836		949,560				949,560		375,724
6441 Library books		166,793				166,793		166,984				166,984		191
6451 Resource Materials		18,143				18,143		12,695				12,695		(5,448)
6471 Food Supplies-Exclude Non-Food Supplies		348,007			5,397,800	5,745,807		1,000			4,943,000	4,944,000		(801,807)
6472 Food		-				-		205,771				205,771		205,771
6473 Commodities Processing					650,000	650,000					650,000	650,000		-
6481 Electric		6,280,646				6,280,646		5,725,900				5,725,900		(554,746)
6482 Gas - Natural		770,674				770,674		749,050				749,050		(21,624)
6486 Gasoline/Diesel		338,143			15,000	353,143		632,241			-	632,241		279,098
6491 Other Supplies & Materials						-						-		-
6495 Bad Debt Expense						-						-		-
6496 Small Equipment/Furniture		1,322,691		89,871	36,130	1,448,692		493,404			36,500	529,904		(918,788)
Sub-total - Supplies	-	26,878,838	-	168,651	6,992,976	34,040,465	-	18,413,420	-	-	6,195,280	24,608,700	-	(9,431,765)
CAPITAL OUTLAY														
6511 Land						-						-		-
6521 Buildings				5,860,426		5,860,426				10,724,122		10,724,122		4,863,696
6525 Architect & Engineering Fees				540,782	33,045	573,827		230,180		23,000		253,180		(320,647)
6531 Improvements other than buildings				1,973,859		1,973,859		1,576,845				1,576,845		(397,014)
6541 Regular Equipment/Furniture				1,568,907	234,955	1,803,862		535,221		205,000		740,221		(1,063,641)
6542 Equipment - Classroom Instructional Apparatu				1,422,802		1,422,802		10,000				10,000		(1,412,802)
6543 Technology-Related Hardware				883,211		883,211		2,200,000				2,200,000		1,316,789
6544 Technology Software				33,500	-	33,500		30,000		-		30,000		(3,500)
6551 Vehicles - Except School Buses				293,184		293,184		-				-		(293,184)
6552 Pupil Transportation Vehicles-School Buses				295,120		295,120		-				-		(295,120)
6597 Contingency-Capital Planning				459,391		459,391		250,000				250,000		(209,391)
Sub-total - Capital Outlay	-	-	-	13,331,182	268,000	13,599,182	-	-	-	15,556,368	228,000	15,784,368	-	2,394,577

KANSAS CITY PUBLIC SCHOOLS
 COMPARATIVE SUMMARY OF EXPENDITURE
 - BY FUND & OBJECT CODES
 FISCAL YEAR 2019 THRU FISCAL YEAR 2022

DESCRIPTION	FY21 BUDGET - AMENDMENT II (PROJECTION)					FY22 PROPOSED BUDGET						FY22 vs. FY21 FTE & BGT		
	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	INCREASE/(DECREASE)	
OTHER EXPENDITURES														
6611 Principal - Bonded Indebtedness				5,249,703		5,249,703				5,445,156		5,445,156		195,453
6621 Interest - Bonded Indebtedness				3,086,627		3,086,627				2,880,250		2,880,250		(206,377)
6698 Debt Service Reclass												-		-
Sub-total - Other Expenditures				8,336,330		8,336,330				8,325,406		8,325,406		(10,924)
TOTAL EXPENDITURES	2,461.45	144,397,680	115,266,841	21,836,163	13,192,830	294,693,514	2,313.60	145,140,699	118,116,559	23,881,774	13,525,372	300,664,404	(147.85)	5,970,890
SUMMARY														
Salaries	2,461.45	48,663,126	85,605,287	-	3,714,677	137,983,090	2,313.60	47,666,556	89,264,388	-	4,457,606	141,388,550	(147.85)	3,405,460
Employee Benefits		18,284,574	29,661,554	-	1,785,278	49,731,406		17,639,612	28,852,171	-	2,213,986	48,705,769		(1,025,637)
Purchased Services		50,571,142	-	-	431,899	51,003,041		61,421,111	-	-	430,500	61,851,611		10,848,570
Supplies & Material		26,878,838	-	168,651	6,992,976	34,040,465		18,413,420	-	-	6,195,280	24,608,700		(9,431,765)
Capital Outlay		-	-	13,331,182	268,000	13,599,182		-	-	15,556,368	228,000	15,784,368		2,185,186
Other Expenditures		-	-	8,336,330	-	8,336,330		-	-	8,325,406	-	8,325,406		(10,924)
TOTAL EXPENDITURES	2,461.45	144,397,680	115,266,841	21,836,163	13,192,830	294,693,514	2,313.60	145,140,699	118,116,559	23,881,774	13,525,372	300,664,404	(147.85)	5,970,890

**KANSAS CITY PUBLIC SCHOOLS
COMPARATIVE SUMMARY OF EXPENDITURE
- BY FUND & FUNCTION
FISCAL YEAR 2019 THRU FISCAL YEAR 2022**

DESCRIPTION	FY19 ACTUAL EXPENDITURES						FY20 ACTUAL EXPENDITURES					
	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL
INSTRUCTION												
1111 Elementary	519.00	2,967,170	35,119,555	4,999		38,091,723	526.20	2,636,107	35,744,847	6,199		38,387,153
1131 Middle/Junior High	57.00	394,795	3,228,130	-		3,622,925	80.00	483,939	4,728,938	156,738		5,369,614
1151 High School	211.00	2,089,814	14,105,718	1,385		16,196,917	214.00	1,944,500	14,491,631	9,939		16,446,069
1191 Summer School	-	705,836	773,147	-		1,478,983	-	449,418	606,337	-		1,055,755
1211 Gifted and Talented	5.00	54,726	407,709	-		462,435	5.00	25,854	421,832	-		447,687
1221 Special Education and Related Services	237.00	10,227,587	9,740,044	-		19,967,631	205.00	9,185,590	8,797,347	-		17,982,937
1224 Proportionate Share Services	-	-	-	-		-	-	-	16,315	-		16,315
1251 Supplemental Instruction	55.50	4,865,462	3,330,616	69,468		8,265,546	61.60	3,619,671	4,226,837	16,027		7,862,535
1271 Bilingual	110.00	1,706,198	5,647,327	-		7,353,525	111.00	1,575,775	5,914,295	-		7,490,070
1281 Early Childhood Special Education	28.00	1,200,681	885,053	-		2,085,734	21.00	1,733,291	874,358	-		2,607,649
1321 Business Education	2.51	-	222,398	-		222,398	2.51	-	169,770	-		169,770
1331 Family & Consumer Science Education	3.00	-	299,610	-		299,610	3.00	-	249,324	-		249,324
1341 Health Science Education	2.00	-	144,429	-		144,429	2.00	-	157,798	-		157,798
1391 Other Career Education (Non-Program Specific)	16.99	1,040,413	962,167	172,904		2,175,484	24.24	1,060,045	1,277,686	42,637		2,380,368
1411 Student Activities	3.00	1,520,966	984,009	67,405		2,572,380	3.00	1,703,723	936,624	39,313		2,679,661
1611 Adult Education	5.00	261,258	72,420	-		333,678	3.00	35,078	201,287	-		236,365
1911 Tuition to other districts within the state	-	445,389	-	-		445,389	-	441,294	-	-		441,294
1933 Tuition for Special Education Services to Private Agencies	-	-	-	-		-	-	-	-	-		-
2411 Office of the Principal Services	126.00	3,405,583	9,503,072	-		12,908,656	131.00	3,342,752	9,838,705	-		13,181,457
Total Instruction & Building Administration	1,381.00	30,885,878	85,425,403	316,161	-	116,627,442	1,392.55	28,237,036	88,653,931	270,853	-	117,161,821
SUPPORT SERVICES												
2111 Attendance and Social Work Services Area Dire	25.00	1,938,120	247	-		1,938,367	60.30	2,111,654	-	-		2,111,654
2112 Attendance Services	8.00	548,941	-	-		548,941	-	789,256	-	-		789,256
2113 Social Work Services	15.00	1,387,264	-	-		1,387,264	2.00	2,044,427	-	-		2,044,427
2114 Pupil Accounting Services	-	-	-	-		-	-	560,526	-	-		560,526
2121 Guidance Services: System Support	52.00	791,076	3,461,844	-		4,252,920	55.00	877,959	3,724,431	-		4,602,390
2131 Health Services Area Direction	-	-	-	-		-	-	-	-	-		-
2134 Nursing Services	35.00	2,325,021	-	-		2,325,021	38.00	2,538,350	-	-		2,538,350
2142 Psychological Services	-	-	-	-		-	17.00	1,174,366	-	-		1,174,366
2152 Speech Pathology & Audiology Services	66.00	3,391,864	1,544,504	-		4,936,368	28.00	1,837,150	1,123,784	-		2,960,934
2162 Occupational Therapy	-	-	-	-		-	10.00	262,437	77,178	-		339,615
2172 Physical Therapy	-	-	-	-		-	-	-	-	-		-
2191 Other Support Services	-	-	-	-		-	-	-	-	-		-
2212 Instruction and Curriculum Development Service	42.00	3,689,779	3,475,751	783		7,166,313	46.00	3,191,488	4,063,374	228		7,255,090
2213 Instructional Staff Training Services	-	-	-	-		-	-	-	-	-		-
2214 Professional Development	-	18,892	-	-		18,892	-	55	-	-		55
2221 Educational Media Services Area Direction	22.00	344,923	1,786,765	3,054		2,134,742	23.00	347,909	2,142,146	1,717		2,491,773
2311 Board of Education Services	1.00	415,965	-	-		415,965	1.00	241,422	-	-		241,422
2321 Office of the Superintendent Services	14.00	4,128,612	572,236	-		4,700,848	20.00	3,802,660	892,808	10,012		4,705,479
2329 Other Executive Administrative Services (SE)	-	-	-	-		-	32.00	434,779	1,920,045	-		2,354,824
2331 Administrative Technology Services	28.00	8,438,921	-	1,112,590		9,551,511	46.00	8,185,891	-	5,206,299		13,392,191
2511 Business Support Services Area Direction	-	-	-	-		-	-	75,427	-	-		75,427
2521 Fiscal Service Area Direction	21.00	1,916,946	-	-		1,916,946	31.00	1,851,055	-	8,388		1,859,443
2522 Budgeting Services	4.50	479,312	-	-		479,312	4.50	408,259	-	-		408,259
2523 Receiving and Disbursing Funds Services	-	-	-	-		-	-	301,364	-	-		301,364
2524 Payroll Services	-	-	-	-		-	-	229,715	-	-		229,715
2525 Financial Accounting Services	9.00	1,102,068	-	-		1,102,068	-	174,771	-	-		174,771
2527 Property Accounting Services	-	-	-	-		-	-	101,560	-	-		101,560
2529 Other Fiscal Services	-	-	-	-		-	-	88,293	-	-		88,293

**KANSAS CITY PUBLIC SCHOOLS
COMPARATIVE SUMMARY OF EXPENDITURE
- BY FUND & FUNCTION
FISCAL YEAR 2019 THRU FISCAL YEAR 2022**

DESCRIPTION	FY19 ACTUAL EXPENDITURES						FY20 ACTUAL EXPENDITURES					
	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL
2541 Operation & Maintenance of Plant Service Area	3.00	443,871				443,871	3.00	616,028		-		616,028
2542 Care & Upkeep of Building Services	192.00	22,320,723	-	241,639		22,562,362	199.00	22,290,779		166,899		22,457,678
2543 Care & Upkeep of Ground Services	8.00	986,311		-		986,311	8.00	871,558		130,616		1,002,174
2545 Vehicle Servicing & Maintenance Services	-	89,911				89,911	-	123,635				123,635
2546 Security Services	75.00	5,090,831				5,090,831	80.00	5,203,364		74,151		5,277,515
2551 Contracted Transportation Services for Students	1.00	12,022,253				12,022,253	2.00	11,538,022		-		11,538,022
2552 District Operated Transportation Services						-				-		-
2553 Contracted Transportation Services - SpEd Stud	-	4,202,726				4,202,726	-	2,643,915				2,643,915
2559 ECSE Transportation Services	-	952,882				952,882	-	1,856,476				1,856,476
2561 Food Service Area Direction	137.50	-			12,133,203	12,133,203	143.25	-		-	11,958,175	11,958,175
2571 Internal Service Area Direction	7.00	620,175				620,175	7.00	709,622		8,387		718,009
2591 Other Business Support Services	-					-	-	373,278				373,278
2621 Planning/Research/Dev/Eval Services	11.00	1,650,409	7,277	1,400		1,659,086	11.00	1,898,255	136	-		1,898,391
2631 Information Services Area Direction	16.00	1,823,052	-	6,203		1,829,255	18.00	1,462,814	3,803	5,094		1,471,712
2643 Human Resources Services	16.00	2,194,435	89,430	-		2,283,865	16.00	2,133,624	36,664			2,170,288
Total Support Services	809.00	83,315,280	10,938,054	1,365,669	12,133,203	107,752,206	901.05	83,352,145	13,984,369	5,611,791	11,958,175	114,906,480
COMMUNITY SERVICES												
3111 Community Services Area Direction	1.00	199,567				199,567	-	115,447				115,447
3511 Early Childhood Program	3.00	384,521		-		384,521	3.00	403,417				403,417
3512 Early Childhood Instruction	126.00	5,046,724	1,917,998	-		6,964,722	128.00	6,324,030	1,830,814	7,067		8,161,910
3611 Homeless & Other Disadvantaged Student Act. & Srves						-						-
3711 Non-Public School Students' Services						-						-
3812 Afterschool Program	-	500,590				500,590	-	450,000				450,000
3911 Other Community Services						-						-
3912 Parental Involvement	29.00	2,667,055	-			2,667,055	28.00	1,521,960	-			1,521,960
Total Community Services	159.00	8,798,457	1,917,998	-	-	10,716,455	159.00	8,814,854	1,830,814	7,067	-	10,652,734
FACILITIES SERVICES												
4011 Facilities Acquisition and Construction Services	-	450,388	-	19,433,075		19,883,463	-	228,717		7,775,428		8,004,144
Total Facilities Services	-	450,388	-	19,433,075	-	19,883,463	-	228,717	-	7,775,428	-	8,004,144
LONG & SHORT TERM DEBT												
5111 Principal - Bonded Indebtedness	-			503,611		503,611	-			2,446,322		2,446,322
5211 Interest - Bonded Indebtedness				4,246,728		4,246,728				1,564,970		1,564,970
Total Debt Service	-	-	-	4,750,339	-	4,750,339	-	-	-	4,011,292	-	4,011,292
TOTAL EXPENDITURES	2,349.00	123,450,004	98,281,455	25,865,243	12,133,203	259,729,905	2,452.60	120,632,752	104,469,114	17,676,431	11,958,175	254,736,471

KANSAS CITY PUBLIC SCHOOLS
 COMPARATIVE SUMMARY OF EXPENDITURE
 - BY FUND & FUNCTION
 FISCAL YEAR 2019 THRU FISCAL YEAR 2022

DESCRIPTION	FY21 BUDGET - AMENDMENT II (PROJECTION)						FY22 PROPOSED BUDGET						FY22 vs. FY21 FTE & BGT	
	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	INCREASE/(DECREASE)	
INSTRUCTION														
1111 Elementary	523.40	4,302,423	37,290,384	976,165		42,568,972	503.00	6,846,561	40,644,518	-		47,491,079	(20.40)	4,922,107
1131 Middle/Junior High	87.00	1,516,907	6,302,058	10,776		7,829,741	73.00	389,150	5,889,252	-		6,278,402	(14.00)	(1,551,339)
1151 High School	217.25	3,896,512	15,747,690	32,099		19,676,301	203.00	3,727,719	16,306,237	150,000		20,183,956	(14.25)	507,655
1191 Summer School	-	1,144,363	1,666,290			2,810,653	-	1,119,995	1,981,679			3,101,674	-	291,021
1211 Gifted and Talented	4.00	49,150	359,617			408,767	4.00	63,750	371,548			435,298	-	26,531
1221 Special Education and Related Services	203.00	7,614,136	9,616,564	-		17,230,700	203.00	6,178,377	10,960,461	30,000		17,168,838	-	(61,862)
1224 Proportionate Share Services	-		53,001			53,001	-		28,001			28,001	-	(25,000)
1251 Supplemental Instruction	64.00	3,558,575	4,891,262	9,143		8,458,980	37.70	10,086,706	3,260,140	-		13,346,846	(26.30)	4,887,866
1271 Bilingual	109.00	1,821,895	6,316,969			8,138,864	107.00	1,649,324	6,365,300			8,014,624	(2.00)	(124,240)
1281 Early Childhood Special Education	21.00	2,530,328	1,201,104			3,731,432	20.00	1,769,297	1,115,328			2,884,625	(1.00)	(846,807)
1321 Business Education	2.00		192,896			192,896	1.00		98,367			98,367	(1.00)	(94,529)
1331 Family & Consumer Science Education	3.00		259,499			259,499	2.00		181,728			181,728	(1.00)	(77,771)
1341 Health Science Education	2.00		166,355			166,355	2.00		167,515			167,515	-	1,160
1391 Other Career Education (Non-Program Specific)	24.00	1,072,502	1,730,775	55,000		2,858,277	22.00	933,043	1,751,879	10,000		2,694,922	(2.00)	(163,355)
1411 Student Activities	3.00	1,808,958	965,705	50,000		2,824,663	3.00	1,793,189	965,518	40,000		2,798,707	-	(25,956)
1611 Adult Education	3.00	37,050	253,435			290,485	3.00	43,012	208,461			251,473	-	(39,012)
1911 Tuition to other districts within the state	-	400,000				400,000	-	400,000				400,000	-	-
1933 Tuition for Special Education Services to Private	-	5,013,414				5,013,414	-	3,350,690				3,350,690	-	(1,662,724)
2411 Office of the Principal Services	126.00	3,368,786	9,773,529	1,942		13,144,257	124.00	3,178,123	11,901,422	-		15,079,545	(2.00)	1,935,288
Total Instruction & Building Administration	1,391.65	38,134,999	96,787,133	1,135,125	-	136,057,257	1,307.70	41,528,936	102,197,354	230,000	-	143,956,290	(83.95)	7,899,033
SUPPORT SERVICES														
2111 Attendance and Social Work Services Area Dire	30.00	2,182,310				2,182,310	17.70	1,327,040				1,327,040	(12.30)	(855,270)
2112 Attendance Services	9.00	877,674				877,674	9.00	916,201				916,201	-	38,527
2113 Social Work Services	23.00	3,569,779				3,569,779	26.00	4,045,228				4,045,228	3.00	475,449
2114 Pupil Accounting Services	5.00	492,431				492,431	5.00	625,614				625,614	-	133,183
2121 Guidance Services: System Support	55.80	1,124,217	3,889,611			5,013,828	57.00	866,870	4,178,206			5,045,076	1.20	31,248
2131 Health Services Area Direction	-	1,000				1,000	-	1,000				1,000	-	-
2134 Nursing Services	38.00	2,812,149				2,812,149	39.00	2,983,091				2,983,091	1.00	170,942
2142 Psychological Services	21.00	2,147,012				2,147,012	22.00	2,231,335				2,231,335	1.00	84,323
2152 Speech Pathology & Audiology Services	28.00	1,190,172	1,097,711			2,287,883	29.00	1,223,363	1,243,403			2,466,766	1.00	178,883
2162 Occupational Therapy	8.00	454,783	175,707			630,490	8.00	639,003	2,406			641,409	-	10,919
2172 Physical Therapy	1.00	59,898				59,898	1.00	61,316				61,316	-	1,418
2191 Other Support Services	1.00	104,740				104,740	1.00	109,550				109,550	-	4,810
2212 Instruction and Curriculum Development Service	47.00	4,368,115	4,513,256	1,078		8,882,449	26.00	2,699,066	2,580,549	-		5,279,615	(21.00)	(3,602,834)
2213 Instructional Staff Training Services	1.00	504,987	260,833			765,820	2.00	361,072	299,370			660,442	1.00	(105,378)
2214 Professional Development	-					-	-					-	-	-
2221 Educational Media Services Area Direction	24.00	407,835	2,262,988			2,670,823	23.00	399,897	2,167,915			2,567,812	(1.00)	(103,011)
2311 Board of Education Services	1.00	532,094				532,094	1.00	441,446				441,446	-	(90,648)
2321 Office of the Superintendent Services	20.00	4,930,212	971,515	1,700		5,903,427	18.50	5,527,752	976,176	1,700		6,505,628	(1.50)	602,201
2329 Other Executive Administrative Services (SE)	32.00	365,766	2,795,053			3,160,819	32.00	368,543	3,002,206			3,370,749	-	209,930
2331 Administrative Technology Services	46.00	10,316,355		1,080,581		11,396,936	46.00	9,661,345	146,875	2,320,000		12,128,220	-	731,284
2511 Business Support Services Area Direction	1.00	158,230				158,230	1.00	161,990				161,990	-	3,760
2521 Fiscal Service Area Direction	17.50	1,610,198				1,610,198	17.50	1,579,636				1,579,636	-	(30,562)
2522 Budgeting Services	4.50	529,835				529,835	5.00	590,461				590,461	0.50	60,626
2523 Receiving and Disbursing Funds Services	2.50	320,862				320,862	2.50	324,850				324,850	-	3,988
2524 Payroll Services	3.00	327,247				327,247	3.00	335,438				335,438	-	8,191
2525 Financial Accounting Services	2.00	249,927				249,927	2.00	257,941				257,941	-	8,014
2527 Property Accounting Services	1.50	244,129		15,780		259,909	1.50	225,031				225,031	-	(34,878)
2529 Other Fiscal Services	1.00	187,566				187,566	1.00	191,168				191,168	-	3,602

**KANSAS CITY PUBLIC SCHOOLS
COMPARATIVE SUMMARY OF EXPENDITURE
- BY FUND & FUNCTION
FISCAL YEAR 2019 THRU FISCAL YEAR 2022**

INITIAL-ATTACHMENT 8 - FY2022

DESCRIPTION	FY21 BUDGET - AMENDMENT II (PROJECTION)						FY22 PROPOSED BUDGET						FY22 vs. FY21 FTE & BGT	
	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	INCREASE/(DECREASE)	
2541 Operation & Maintenance of Plant Service Area	3.00	705,476				705,476	4.00	797,880				797,880	1.00	92,404
2542 Care & Upkeep of Building Services	197.00	25,237,769		1,195,284		26,433,053	197.00	26,239,658		6,415,000		32,654,658	-	6,221,605
2543 Care & Upkeep of Ground Services	8.00	966,113		115,145		1,081,258	7.00	960,910		7,500		968,410	(1.00)	(112,848)
2545 Vehicle Servicing & Maintenance Services	-	180,750				180,750	-	177,750				177,750	-	(3,000)
2546 Security Services	80.00	6,060,534		430,952		6,491,486	80.00	6,469,092		25,000		6,494,092	-	2,606
2551 Contracted Transportation Services for Students	2.00	9,795,039				9,795,039	2.00	12,543,558				12,543,558	-	2,748,519
2552 District Operated Transportation Services	-			295,120		295,120	-			-		-	-	(295,120)
2553 Contracted Transportation Services - SpEd Stud	-	1,530,215				1,530,215	-	3,346,250				3,346,250	-	1,816,035
2559 ECSE Transportation Services	-	1,327,524				1,327,524	-	1,407,633				1,407,633	-	80,109
2561 Food Service Area Direction	144.50	2,500			13,192,830	13,195,330	127.50	-		12,593,033		12,593,033	(17.00)	(602,297)
2571 Internal Service Area Direction	7.00	703,819				703,819	7.00	721,647				721,647	-	17,828
2591 Other Business Support Services	3.50	424,945				424,945	3.50	419,066				419,066	-	(5,879)
2621 Planning/Research/Dev/Eval Services	10.00	1,947,582	13,108			1,960,690	8.50	1,767,895				1,767,895	(1.50)	(192,795)
2631 Information Services Area Direction	13.00	2,277,342	26,215	1,800		2,305,357	12.00	2,396,518	76,146			2,472,664	(1.00)	167,307
2643 Human Resources Services	17.00	2,438,507	53,981			2,492,488	16.70	2,429,841				2,429,841	(0.30)	(62,647)
Total Support Services	908.80	93,667,638	16,059,978	3,137,440	13,192,830	126,057,886	861.90	97,832,945	14,673,252	8,769,200	12,593,033	133,868,430	(46.90)	7,810,544
COMMUNITY SERVICES														
3111 Community Services Area Direction	-	177,572				177,572	-	125,850				125,850	-	(51,722)
3511 Early Childhood Program	2.00	278,206				278,206	2.00	305,648				305,648	-	27,442
3512 Early Childhood Instruction	131.00	8,704,545	2,419,730	213,500		11,337,775	107.00	3,627,923	1,245,953	201,021		5,074,897	(24.00)	(6,262,878)
3611 Homeless & Other Disadvantaged Student Act. &	-	134,684				134,684	2.00	201,448				201,448	2.00	66,764
3711 Non-Public School Students' Services	-	1,155,845		520,958		1,676,803	-	-				-	-	(1,676,803)
3812 Afterschool Program	-	480,000				480,000	-	480,000				480,000	-	-
3911 Other Community Services						-	17.00			932,339		932,339		-
3912 Parental Involvement	28.00	1,664,191				1,664,191	16.00	1,037,949				1,037,949	(12.00)	(626,242)
Total Community Services	161.00	12,595,043	2,419,730	734,458	-	15,749,231	144.00	5,778,818	1,245,953	201,021	932,339	8,158,131	(34.00)	(8,523,439)
FACILITIES SERVICES														
4011 Facilities Acquisition and Construction Services	-			8,492,810		8,492,810	-			6,356,147		6,356,147	-	(2,136,663)
Total Facilities Services	-	-	-	8,492,810	-	8,492,810	-	-	-	6,356,147	-	6,356,147	-	(2,136,663)
LONG & SHORT TERM DEBT														
5111 Principal - Bonded Indebtedness	-			5,249,703		5,249,703	-			5,445,156		5,445,156	-	195,453
5211 Interest - Bonded Indebtedness	-			3,086,627		3,086,627	-			2,880,250		2,880,250	-	(206,377)
Total Debt Service	-	-	-	8,336,330	-	8,336,330	-	-	-	8,325,406	-	8,325,406	-	195,453
TOTAL EXPENDITURES	2,461.45	144,397,680	115,266,841	21,836,163	13,192,830	294,693,514	2,313.60	145,140,699	118,116,559	23,881,774	13,525,372	300,664,404	(164.85)	5,038,551

EXPENDITURES BY PROGRAM

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

INITIAL - ATTACHMENT 9 - FY2022

	FY19	FY19	FY20	FY20	FY21	FY21	FY22	FY22	FTE	BUDGET	% FTE & Budget	
	FTE	ACTUAL	FTE	ACTUAL	AMEND II	AMEND II	PROPOSED	PROPOSED	VARIANCE	VARIANCE	Increase/Decrease	
Operating												
01001 Superintendent	24.00	7,093,375	26.00	5,524,705	26.75	6,879,378	24.25	7,639,081	(2.50)	759,703	-9.3%	11.04%
01002 Telephone Services		808,686		614,771		825,000		675,000	-	(150,000)	0.0%	-18.18%
01003 Board Services	1.00	416,467	1.00	241,887	1.00	532,094	1.00	441,446	-	(90,648)	0.0%	-17.04%
01007 Information Technology	28.00	5,468,638	46.00	6,244,565	46.00	8,264,037	29.00	6,652,862	(17.00)	(1,611,175)	-37.0%	-19.50%
01010 Drop-Out Prevention	22.00	1,844,287	25.50	2,376,181	23.50	2,543,037	21.00	2,491,166	(2.50)	(51,871)	-10.6%	-2.04%
01012 District-Wide Transportation	1.00	12,817,833	2.00	12,675,026	2.00	8,277,426	2.00	10,029,480	-	1,752,054	0.0%	21.17%
01013 Research/Evaluation (5/00)	11.00	1,657,603	10.75	1,709,332	10.00	1,925,357	8.50	1,751,420	(1.50)	(173,937)	-15.0%	-9.03%
01014 Human Resources	16.00	2,199,160	16.00	2,143,345	17.00	2,342,798	16.20	2,350,273	(0.80)	7,475	-4.7%	0.32%
01016 Business & Finance	20.60	2,465,875	21.50	2,583,944	21.50	2,888,069	21.50	2,899,826	-	11,757	0.0%	0.41%
01023 Early College Admin	2.00	376,252	2.00	408,622	2.00	429,138	2.00	436,514	-	7,376	0.0%	1.72%
01041 Homebound	3.00	118,633	1.00	54,214	1.00	543,052	1.00	545,430	-	2,378	0.0%	0.44%
01042 Gifted and Talented	5.00	462,435	5.00	450,248	4.00	408,767	4.00	435,298	-	26,531	0.0%	6.49%
01045 Counseling Services	41.00	3,270,683	42.40	3,434,237	41.80	3,477,451	45.00	3,887,758	3.20	410,307	7.7%	11.80%
01053 Team Leader/Chairpersons		27,013		50,530		60,275		60,027	-	(248)	0.0%	-0.41%
01054 Site-Based Librarians	22.00	1,783,074	23.00	2,146,804	24.00	2,233,404	23.00	2,138,467	(1.00)	(94,937)	-4.2%	-4.25%
01055 Site-Based Visual & Performance Arts	77.75	5,709,851	80.80	5,650,652	80.40	6,201,478	79.00	5,884,091	(1.40)	(317,387)	-1.7%	-5.12%
01056 Vocational Education	11.50	1,726,237	17.75	1,792,913	18.00	2,124,121	18.00	2,227,848	-	103,727	0.0%	4.88%
01057 Military Science (ROTC)	10.00	907,881	10.00	970,037	10.00	1,096,572	10.00	1,122,152	-	25,580	0.0%	2.33%
01059 Opening of Schools		21,267		44,609		1,800		-	-	(1,800)	0.0%	-100.00%
01080 Building Corporation Rent		2,383,937		1,993,364		2,383,937		2,383,938	-	1	0.0%	0.00%
01081 Repurposer - KCMO		455,144		56,143		87,300		76,475	-	(10,825)	0.0%	-12.40%
01083 C.O.P. Bond P&I		2,366,402		1,539,934		2,254,869		2,198,869	-	(56,000)	0.0%	-2.48%
01100 Instruction/Operating	862.90	69,275,691	892.20	70,635,960	850.25	72,207,557	815.00	75,181,620	(35.25)	2,974,063	-4.1%	4.12%
01129 Bi-lingual	106.00	6,745,343	107.00	7,054,455	108.00	7,582,571	107.00	7,759,177	(1.00)	176,606	-0.9%	2.33%
01190 Displaced Personnel		1,244,977		1,654,239		-		-	-	-	0.0%	0.00%
01192 Non-Sports/Extra Curricular		339,845		321,916		492,030		489,984	-	(2,046)	0.0%	-0.42%
01194 Site-Base Copy Machines		119,531		123,480		121,944		122,573	-	629	0.0%	0.52%
01196 Site-Based Athletics		2,159,036		2,229,834		2,257,058		2,151,139	-	(105,919)	0.0%	-4.69%
01197 Americans With Disabilities Act	3.00	733	3.00	-	3.00	77,904	3.00	80,368	-	2,464	0.0%	3.16%
01299 Year-End Fringe Reclass		(1,004,245)		(1,032,745)					-	-	0.0%	0.00%
01398 Education For Homeless Youth		1,246,058		827,794		131,066		75,000	-	(56,066)	0.0%	-42.78%
01451 School-Based School-Linked Services	36.00	2,523,956	36.00	2,550,660	36.00	2,671,562	30.50	2,426,177	(5.50)	(245,385)	-15.3%	-9.19%
01463 KCNA Charter Sponsor Admin			0.25	37,008	0.25	52,894	0.25	52,086	-	(808)	0.0%	-1.53%
01486 Plaza Comunitaria	1.00	66,492	1.00	77,977	1.00	83,156	1.00	85,945	-	2,789	0.0%	3.35%
01504 Section 504		-		-		1,000		1,000	-	-	0.0%	0.00%
01779 2010 Series Bonds - ARRA		-		365,434		1,776,911		2,026,783	-	249,872	0.0%	14.06%
01780 2009 Series Bonds - ARRA		-		112,559		1,920,613		1,715,816	-	(204,797)	0.0%	-10.66%
01781 AAA Library Resource Maintenance		347,977		336,446		407,835		399,897	-	(7,938)	0.0%	-1.95%
01785 Summer School - Elementary		677,144		441,275		969,746		848,597	-	(121,149)	0.0%	-12.49%
01786 Summer School - Middle		123,310		98,290		207,750		207,750	-	-	0.0%	0.00%
01787 Summer School - Senior		199,764		183,750		381,661		349,352	-	(32,309)	0.0%	-8.47%
01788 Summer School Administration		474,812		321,988		623,590		623,590	-	-	0.0%	0.00%

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

INITIAL - ATTACHMENT 9 - FY2022

	FY19	FY19	FY20	FY20	FY21	FY21	FY22	FY22	FTE	BUDGET	% FTE & Budget	
	FTE	ACTUAL	FTE	ACTUAL	AMEND II	AMEND II	PROPOSED	PROPOSED	VARIANCE	VARIANCE	Increase/Decrease	
01790 KC Care		809,812		555,650		754,913		754,912	-	(1)	0.0%	0.00%
01791 Early Childhood Development	26.00	1,686,134	28.00	1,973,799	27.00	2,400,493	31.00	2,876,155	4.00	475,662	14.8%	19.82%
01792 Equity Schools					36.20	2,740,170	37.40	3,196,237	1.20	456,067	3.3%	16.64%
01797 Signature School	31.75	2,096,993	36.50	2,331,697	37.50	2,751,854	38.00	2,827,707	0.50	75,853	1.3%	2.76%
01798 Program/Theme Support				9,500					-	-	0.0%	0.00%
01825 Other Transportation		300,635		-		400,000		410,000	-	10,000	0.0%	2.50%
01897 Workers' Comp Reserve		-		-		2,500		-	-	(2,500)	0.0%	-100.00%
01901 A+ Schools		23,619		13,119		21,654		21,098	-	(556)	0.0%	-2.57%
01905 GED Options Program	4.00	257,962	2.00	149,517	2.00	197,679	2.00	201,082	-	3,403	0.0%	1.72%
01922 Retirement Incentive Program		34,950		36,940					-	-	0.0%	0.00%
02011 Facilities	3.00	443,871	3.00	477,828	3.00	649,464	4.00	581,093	1.00	(68,371)	33.3%	-10.53%
02015 Utilities		7,884,596		6,786,180		8,136,606		7,577,650	-	(558,956)	0.0%	-6.87%
02018 Environmental Services		15,000		74,946		447,917		275,000	-	(172,917)	0.0%	-38.60%
02019 Property Premiums		474,831		573,190		705,000		774,226	-	69,226	0.0%	9.82%
02020 Auto Premiums		144,967		161,956		201,240		214,738	-	13,498	0.0%	6.71%
02021 Liability Premiums		441,548		484,210		460,000		489,401	-	29,401	0.0%	6.39%
02068 HVAC	6.00	474,604	3.00	654,937	4.00	889,225		576,000	(4.00)	(313,225)	-100.0%	-35.22%
02069 Lawn Care Parts & Supplies	8.00	986,311	8.00	999,675	8.00	1,081,258	7.00	968,410	(1.00)	(112,848)	-12.5%	-10.44%
02070 Carpentry	5.00	298,496	4.00	344,391	4.00	393,296	5.00	523,013	1.00	129,717	25.0%	32.98%
02071 Sheet Metal/Locksmith	1.00	79,965	1.00	104,259	1.00	112,238	1.00	110,369	-	(1,869)	0.0%	-1.67%
02072 Painting/Glazing	8.00	468,279	8.00	548,645	8.00	495,227	8.00	647,530	-	152,303	0.0%	30.75%
02074 Electrical	4.00	322,154	4.00	337,045	4.00	349,849	4.00	352,628	-	2,779	0.0%	0.79%
02075 Plumbing	4.00	246,288	4.00	399,182	4.00	510,952	4.00	489,656	-	(21,296)	0.0%	-4.17%
02076 Maintenance	28.00	3,398,714	33.00	3,165,056	30.00	3,165,784	29.00	3,209,794	(1.00)	44,010	-3.3%	1.39%
02077 Custodial Services	136.00	7,944,543	142.00	8,544,855	142.00	8,734,569	142.50	9,849,547	0.50	1,114,978	0.4%	12.77%
02078 Security	75.00	5,090,831	80.00	5,303,870	80.00	6,483,157	80.00	6,409,092	-	(74,065)	0.0%	-1.14%
02079 Fleet Maintenance		89,911		121,671		178,000		175,000	-	(3,000)	0.0%	-1.69%
02406 Theft/Loss/Self Insurance		63,917		31,912		82,260		105,000	-	22,740	0.0%	27.64%
02950 KCPS Use of Facilities		123,792		85,398		138,588		140,312	-	1,724	0.0%	1.24%
05119 COVID-19				1,521,936	6.00	1,055,859		-	(6.00)	(1,055,859)	-100.0%	-100.00%
12210 Special Education Compliance	211.00	19,320,484	227.00	19,929,552	227.00	23,463,026	227.00	26,095,569	-	2,632,543	0.0%	11.22%
Sub-total Operating	1,855.50	192,459,905	1,953.65	194,767,300	1,951.15	214,748,986	1,882.10	220,775,494	(69.05)	6,026,508	-3.5%	2.81%

Capital Improvement Projects

02022 Facilities Capital Projects		73,582		104		458,576		250,000	-	(208,576)	0.0%	-45.48%
03112 Information Technology		2,467,563		5,210,367		862,367		2,000,000	-	1,137,633	0.0%	131.92%
03130 Interior Painting				-		31,275		296,000	-	264,725	0.0%	846.44%
03133 Flooring		4,398		-		60,000		50,000	-	(10,000)	0.0%	-16.67%
03134 HVAC/Mechanical		(195)		93,429		295,292		-	-	(295,292)	0.0%	-100.00%
03137 Roofing		-		11,135		754,813		631,359	-	(123,454)	0.0%	-16.36%
03139 Structural		-		118,974		441,987		385,787	-	(56,200)	0.0%	-12.72%
03142 Doors/Windows/Glazing		-		35,710		596,216		-	-	(596,216)	0.0%	-100.00%
03145 Auditorium		-		9,326		260,000		220,000	-	(40,000)	0.0%	-15.38%

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

INITIAL - ATTACHMENT 9 - FY2022

	FY19	FY19	FY20	FY20	FY21	FY21	FY22	FY22	FTE	BUDGET	% FTE & Budget	
	FTE	ACTUAL	FTE	ACTUAL	AMEND II	AMEND II	PROPOSED	PROPOSED	VARIANCE	VARIANCE	Increase/Decrease	
03146 Interior Renovations						749,740		632,369	-	(117,371)	0.0%	-15.65%
03147 Asphalt				208,957		511,650		358,895	-	(152,755)	0.0%	-29.86%
03148 Boilers						322,270		125,000	-	(197,270)	0.0%	-61.21%
03151 PA System				-		51,010		-	-	(51,010)	0.0%	-100.00%
03152 Small Projects		15,416		45,024		-		9,500	-	9,500	0.0%	#DIV/0!
03154 Gymnasium						17,500		5,000	-	(12,500)	0.0%	-71.43%
03155 Restroom						25,751		171,000	-	145,249	0.0%	564.05%
03160 Plumbing						48,886		-	-	(48,886)	0.0%	-100.00%
03161 Sheetmetal/Locks				-		-		-	-	-	0.0%	0.00%
03165 Inter-Scholastic League Stadium						20,000		-	-	(20,000)	0.0%	-100.00%
03166 Middle Schools Renovation		10,840,087		1,935,156		54,098		-	-	(54,098)	0.0%	-100.00%
03168 Fencing						180,000		130,000	-	(50,000)	0.0%	-27.78%
03170 Athletic Fields		1,294,398		2,159,880		53,000		-	-	(53,000)	0.0%	-100.00%
03172 Woodland New Comer Center Renovation				21,190		1,619,500		2,044,500	-	425,000	0.0%	26.24%
03173 New BOE Parking Lot						550,000		520,000	-	(30,000)	0.0%	0.00%
03175 Playground				54,720		204,685		-	-	(204,685)	0.0%	-100.00%
03176 BOE Renovation-2901 Troost		19,054		1,504,623		517,836		125,316	-	(392,520)	0.0%	-75.80%
03614 Athletic Fields		688,343		39,512		-		-	-	-	0.0%	0.00%
03621 Classroom Upgrades		2,376,313		738,262		241,208		-	-	(241,208)	0.0%	-100.00%
03624 Cafeteria Renovations		(6,605)		1,950		-		-	-	-	0.0%	0.00%
03625 Restroom Renovations		54,093		43,157		-		-	-	-	0.0%	0.00%
03630 Signage		3,675		5,808		-		-	-	-	0.0%	0.00%
03641 Building Access Control & Cameras		1,396,816		225,649		-		-	-	-	0.0%	0.00%
03642 Secure Building Entry		276,265		195,522		-		-	-	-	0.0%	0.00%
03643 Elevator Upgrades		66,192		5,002		-		-	-	-	0.0%	0.00%
03645 Fire Suppression/Food Prep		-		16,998		-		-	-	-	0.0%	0.00%
03651 Building Exterior Renovations		408,370		168,489		-		-	-	-	0.0%	0.00%
03652 Concrete		236,198		122,067		-		-	-	-	0.0%	0.00%
03653 Roof Repair & Replacement		26,182		1,439		-		200,000	-	200,000	0.0%	100.00%
03654 Parking Lot Maintenance & Repair		25,521		8,097		-		-	-	-	0.0%	0.00%
03655 HVAC Equipment Replacement		1,561,154		16,739		-		-	-	-	0.0%	0.00%
03656 Electrical Maintenance/Upgrades		12,166		-		-		100,000	-	100,000	0.0%	100.00%
03670 Information Technology (COP)		707,343		61,843		-		-	-	-	0.0%	0.00%
03696 Building Renovations (Franklin)				738,133		326,421		101,421	-	(225,000)	0.0%	-68.93%
Sub-total Capital Improvements	-	22,878,724	-	13,797,265	-	9,254,081	-	8,356,147	-	(897,934)	0.0%	-9.70%
Total Operating & Capital Projects	1,855.50	215,338,629	1,953.65	208,564,565	1,951.15	224,003,067	1,882.10	229,131,641	(69.05)	5,128,574	-3.5%	2.29%

**KANSAS CITY PUBLIC SCHOOL DISTRICT
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INITIAL - ATTACHMENT 9 - FY2022

	FY19	FY19	FY20	FY20	FY21	FY21	FY22	FY22	FTE	BUDGET	% FTE & Budget	
	FTE	ACTUAL	FTE	ACTUAL	AMEND II	AMEND II	PROPOSED	PROPOSED	VARIANCE	VARIANCE	Increase/Decrease	
					FTE	BUDGET	FTE	BUDGET				
Federal Grants												
05260 Special Education Direct Services		80,988		92,337		107,000		107,000	-	-	0.0%	0.00%
05270 Victims of Crime Act (VOCA)			9.00	392,637	10.00	1,934,616	10.00	1,664,035	-	(270,581)	0.0%	-13.99%
05340 Head Start - Expansion 93.600/07HP0	5.15	311,577	6.15	327,487	6.17	396,228	6.17	60,471	-	(335,757)	0.0%	-84.74%
05341 Head Start Core - MARC 93.600	71.85	4,534,851	71.85	4,664,240	72.83	6,842,207	72.83	2,117,394	-	(4,724,813)	0.0%	-69.05%
05420 SEE-TEL				344		12,000		12,000	-	-	0.0%	0.00%
05900 Grant Fiscal Administration	7.90	770,440	8.00	809,898	8.00	897,063	8.50	968,327	0.50	71,264	6.3%	7.94%
05910 Federal Programs- Administration	5.00	524,067	6.00	597,588	6.00	680,155	6.00	715,756	-	35,601	0.0%	5.23%
05934 JAG TANF GRANT 93.558	0.49	30,000	0.49	45,949	0.56	40,000		-	(0.56)	(40,000)	-100.0%	-100.00%
05937 FEC GRANT	1.00	75,141	1.00	88,298	1.00	89,381	1.00	50,391	-	(38,990)	0.0%	-43.62%
05982 Refugee Children School 93.576	2.00	141,771	2.00	190,132	2.00	222,010	3.00	174,094	1.00	(47,916)	50.0%	-21.58%
06405 Jackson County Grant Match						1,062,331		-	-	(1,062,331)	0.0%	-100.00%
42300 CARES-ESSER II Fund						791,974	63.50	28,348,995	63.50	27,557,021	100.0%	3479.54%
42400 CARES-ESSER				-	4.00	7,914,184		-	(4.00)	(7,914,184)	-100.0%	-100.00%
42500 CARES-Student Connectivity						964,665		-	-	(964,665)	0.0%	-100.00%
42501 CARES-Transportation Supplement						443,919		-	-	(443,919)	0.0%	-100.00%
42701 Perkins Voc Ed 84.048A V048A1500	8.00	709,480	9.00	691,087	9.00	800,083	7.00	725,124	(2.00)	(74,959)	-22.2%	-9.37%
42702 Perkins-Pathways for Teachers Grant				6,193					-	-	0.0%	0.00%
43703 High Need Fund 84.027A		10,530		22,049					-	-	0.0%	0.00%
42800 CARES-Student Access - CRF						132,000		-	-	(132,000)	0.0%	-100.00%
42801 CARES-PPE/Medical/Sanitation - CRF						222,632		-	-	(222,632)	0.0%	-100.00%
42803 CARES-Meal Delivery						240,315		-	-	(240,315)	0.0%	-100.00%
42804 CARES-K-12 Support						1,017,093		-	-	(1,017,093)	0.0%	-100.00%
44100 Entitlement - Fed & State 84.027A	78.00	3,937,369	54.00	4,479,714	54.00	6,956,141	58.00	4,895,447	4.00	(2,060,694)	7.4%	-29.62%
44200 Early Chd Sp Ed 84.173A		822,035		617,298	2.00	472,413	2.00	472,413	-	-	0.0%	0.00%
44201 IDEA - 619 ECSE Portion				155,437		154,085		154,085	-	-	0.0%	0.00%
45100 Title I 84.010 S010A150025	88.85	9,887,010	87.25	8,155,347	85.04	8,273,940	2.54	7,451,098	(82.50)	(822,842)	-97.0%	-9.94%
45101 SIG CADRE IV 84.377A S377A12002	3.00	788,756	4.00	492,308	4.00	575,352		-	(4.00)	(575,352)	-100.0%	-100.00%
45102 School Imp FY15 84.010A S010A140		826,383	28.20	2,580,971	32.74	3,119,221		2,150,000	(32.74)	(969,221)	-100.0%	-31.07%
45103 Title ID Preven & Interv 84.010A S01	0.75	51,272	0.75	52,381	0.46	32,433	0.46	32,925	-	492	0.0%	1.52%
45200 Migrant Education (ESL) 84.011A S0		16,287	0.50	39,101	1.00	35,969		-	(1.00)	(35,969)	-100.0%	-100.00%
46100 Title IV Safe & Drug Free	1.00	444,501	1.00	452,581	1.00	592,848	1.00	403,041	-	(189,807)	0.0%	-32.02%
46200 Title III Lang Instr LEP 84.365 S365	5.00	577,501	5.00	545,682	5.00	590,446	4.00	444,315	(1.00)	(146,131)	-20.0%	-24.75%
46201 Title III Lang Instr - Immigrant 84.36	3.00	184,999	1.50	72,313	-	19,801		-	-	(19,801)	0.0%	-100.00%
46300 Homeless Children & Youth 84.196A/		130,711		118,700		150,000		150,000	-	-	0.0%	0.00%
46500 Title IIA 84.367A S367A150024	4.00	1,155,969	4.00	991,887	4.00	917,197	4.00	871,216	-	(45,981)	0.0%	-5.01%
Sub-total Federal Grants	284.99	26,011,640	299.69	26,681,958	308.80	46,699,702	250.00	51,968,127	(58.80)	5,268,425	-19.0%	11.28%

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	FY19	FY19	FY20	FY20	FY21	FY21	FY22	FY22	FTE	BUDGET	% FTE & Budget	
	FTE	ACTUAL	FTE	ACTUAL	AMEND II	AMEND II	PROPOSED	PROPOSED	VARIANCE	VARIANCE	Increase/Decrease	
Other Grants												
06221 Health Care Foundation Award	-	35,340		56,711		3,289		-	-	(3,289)	0.0%	-100.00%
06226 Prime Health Fdn-Mentoring		4,098		1,255					-	-	0.0%	0.00%
06230 Kemper Family Foundation		21,156		45,121					-	-	0.0%	0.00%
06231 R.A. Long Foundation		7,527		1,090					-	-	0.0%	0.00%
06240 The Theta Educational Fdn of KC						21,150		-	-	(21,150)	0.0%	-100.00%
06295 Combat-Meet Me in the Middle		33,480		31,620					-	-	0.0%	0.00%
06304 Jobs for America's Graduates (JAG)		3,097		19,471					-	-	0.0%	0.00%
06305 School Smart KC, Inc.	1.00	411,497	13.00	1,476,439	14.50	2,738,042	3.00	395,340	(11.50)	(2,342,702)	-79.3%	-85.56%
06320 Fuel Up to Play 60		709		1,479					-	-	0.0%	0.00%
06321 Kauffman Grant		224,860	3.00	266,178	3.00	496,049		65,768	(3.00)	(430,281)	-100.0%	-86.74%
06327 Imagine Academy Technical Certificat		28,037		-					-	-	0.0%	0.00%
06329 Bloch Family Foundation	2.00	174,996		16,731	2.00	165,500		-	(2.00)	(165,500)	-100.0%	-100.00%
06331 Hispanic Development Fund		1,439		19,699		29,400		-	-	(29,400)	0.0%	-100.00%
06332 HR Bloch Foundation-Parents as Teac	1.00	37,918		16,082					-	-	0.0%	0.00%
06344 Kauffman-Early Education Funders Co	2.00	173,964	2.00	250,000					-	-	0.0%	0.00%
06348 P.A.T SCP@Woodland(Hall Family F				-		100,000		-	-	(100,000)	0.0%	-100.00%
06349 Francis Family Foundation Grant @ R		12,987		-		14,694		-	-	(14,694)	0.0%	-100.00%
06350 Jackson County Community Childrens			0.50	56,865	0.50	66,342	1.00	100,000	0.50	33,658	100.0%	50.73%
06359 United Way(Success By 6) EChd		1,927		-		5,000		-	-	(5,000)	0.0%	-100.00%
06366 Robotics Grant - KC STEM		11,692		5,328					-	-	0.0%	0.00%
06370 Prep KC (ACH First - HSAA)				211					-	-	0.0%	0.00%
06377 Laura Bush Library Grant@Garcia		19,043		-					-	-	0.0%	0.00%
06378 Kauffman KC PLUS	2.50	151,654		(704)					-	-	0.0%	0.00%
06427 Black Community Fund		16,099		374					-	-	0.0%	0.00%
06434 Freedom Schools Grant		-		-					-	-	0.0%	0.00%
06438 Greater KC Community Foundation	1.00	168,464	1.00	106,328	1.00	113,000		-	(1.00)	(113,000)	-100.0%	-100.00%
06441 George K. Baum Family Foundation		129,319		145,075	1.00	235,987	1.00	80,000	-	(155,987)	0.0%	-66.10%
06462 High School to Work		-		7,570					-	-	0.0%	0.00%
06480 Partnership Program		186,532		42,482		345,048		-	-	(345,048)	0.0%	-100.00%
06481 KCPS Education Foundation	1.00	182,216	1.00	224,490	1.00	279,109	1.00	136,533	-	(142,576)	0.0%	-51.08%
06814 KCMSD Parking Lot		128,916		182,014		46,386		-	-	(46,386)	0.0%	-100.00%
12810 Early Chd Sp Ed 84.027A	38.00	2,719,058	32.00	4,246,666	31.00	5,810,063	29.00	5,072,063	(2.00)	(738,000)	-6.5%	-12.70%
33200 CTE Base & Performance Grant	4.51	361,878	3.51	283,733	3.00	328,856	2.00	189,560	(1.00)	(139,296)	-33.3%	-42.36%
38200 MPP14-01	18.00	971,914	-	(2,082)					-	-	0.0%	0.00%
Sub-total Other Grants	71.01	6,219,816	56.01	7,500,228	57.00	10,797,915	37.00	6,039,264	(20.00)	(4,758,651)	-35.1%	-44.07%
Total Grants	356.00	32,231,456	355.70	34,182,186	365.80	57,497,617	287.00	58,007,391	(78.80)	509,774	-21.5%	0.89%

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Child Nutrition												
04031 No Kid Hungry Afterschool Meals Gr:				4,112		25,000		25,000	-	-	0.0%	0.00%
04032 Breakfast in the Classroom		80,718		369,897		95,630		143,500	-	47,870	0.0%	50.06%
04033 DHSS Snacks 10.558		41,030		23,414		3,000		3,000	-	-	0.0%	0.00%
04034 CNS Equipment Grant		24,987		-		75,000		75,000	-	-	0.0%	0.00%
04035 DHSS Supper Program 10.558	16.75	942,827	16.00	906,646	17.00	934,960	17.00	816,449	-	(118,511)	0.0%	-12.68%
04036 DHSS Summer Feeding 10.559		221,892		99,093		235,250		112,890	-	(122,360)	0.0%	-52.01%
04037 CNS Catering	0.75	70,965	0.75	77,305	0.75	106,084	0.75	112,614	-	6,530	0.0%	6.16%
04038 Produce Grant 10.559		451,019		39,362		280,000		78,000	-	(202,000)	0.0%	-72.14%
04039 Child Nutritional Services 10.553 10.5	120.00	10,326,383	126.50	10,469,891	126.75	11,427,906	126.75	12,158,919	-	731,013	0.0%	6.40%
04119 CNS COVID-19						10,000		-	-	(10,000)	0.0%	-100.00%
Total Child Nutrition	137.50	12,159,821	143.25	11,989,720	144.50	13,192,830	144.50	13,525,372	-	332,542	0.0%	2.52%
TOTAL EXPENDITURES	2,349.00	259,729,905	2,452.60	254,736,471	2,461.45	294,693,514	2,313.60	300,664,404	(147.85)	5,970,890	-6.0%	1.98%

*Prepared by
Budget & Fiscal Planning Department*