

KANSAS CITY

PUBLIC SCHOOLS



Fiscal Year 2023 Budget Amendment I

Jennifer Collier, Ed. D., PHR
Interim 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: Jennifer Collier, Ed. D., Interim Superintendent of Schools
FROM: Erin Thompson, Interim Chief of Finance & Operations Officer
SUBJECT: Approval of FY23 Comprehensive Budget – Amendment I
DATE: February 22, 2023
Item: 023-S-002-260

PROPOSED RESOLUTION: Move the approval of the recommendation of the Superintendent of Schools to approve the FY2023 Comprehensive Budget Amendment I, consisting of General Fund, Teachers Fund, Capital Projects Fund and Child Nutritional Service Fund for the period July 1, 2022 through June 30, 2023. Estimated total resources (current revenue, fund transfers & fund balance) are \$479,696,433, total expenditures are \$355,633,847, estimated restricted ending balance of \$41,209,361 and an estimated unrestricted ending balance of \$82,853,225. Further, the Superintendent requests approval per Section 165.011 RsMo., to credit Financial Institution Tax & Payments In Lieu of Tax in Capital Projects Fund, and to authorize the statutory State Adequacy Target (SAT) transfer amount of up to \$6,876,224 to fund capital projects expenditures, i.e. technology plan, infrastructure projects, facilities & schools repair and renovation projects with estimated completion date of June 2024.

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

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

STRATEGIC PLAN GOALS AND MEASURES OF STUDENT SUCCESS:

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

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

- 11.1 Allocate resources (i.e., people, time, and money) based on data-supported needs of students, staff, and schools.

- 11.2 Create data collection and reporting systems to increase the effective use of data to drive leadership decisions, particularly regarding matters of access, opportunity, and equity.

- 11.5 Develop and maintain relationships and a proactive posture relative to governmental, business, philanthropic, and other potential channels for financial and material resources to leverage first-rate educational experiences for our students.

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

ATTACHMENTS:

1. Summary of Fiscal Year 2023 Proposed Comprehensive Budget
2. Comparative Summary of Adopted Budget to Proposed Budget
3. Major Changes in Proposed Budget Amendment
4. Capital Projects Fund
5. Revenue by Fund, Function & Object
6. Fund Transfers
- 7-9. Expenditures by Fund, Object, Function & Program/Project

DEPARTMENT RESPONSIBLE FOR IMPLEMENTATION: Budget & Fiscal Planning Department.

FACTUAL BACKGROUND: The Comprehensive Budget represents the Operating Funds including Grants, and Child Nutritional Service Fund. The proposed budget amendment reflects a net increase in revenue of \$34,305,418 and an increase in expenditures of \$22,970,266. Changes in revenue are mainly due to anticipated increase in local taxes due to an assessed valuation increase, increase in state funding due to HB 1552 that allows DESE to pay the additional local tax revenue to charters schools instead of KCPS, state fully funding the transportation formula, and additional local & federal grants including prior year balances carried over to current fiscal year. The increases in current expenditures are mainly due to school reorganization and budget realignment, transportation cost, curriculum digital learning platform, textbooks, musical instruments, professional development, teachers’ sub pay, security system, facilities maintenance, and the allocation of additional approved local, state & federal grants (see attachment 3 for major variance explanation).

BUDGET SUMMARY

**KANSAS CITYPUBLIC SCHOOLS
SUMMARY OF PROPOSED COMPREHENSIVE BUDGET
FISCAL YEAR 2023**

ATTACHMENT 1 - FY2023 AMEND I

	OPERATING (Funds 10, 20)	CAPITAL (Fund 40)	GRANTS (Funds 10, 20 & 40)	CHILD NUTRITION (Fund 51)	TOTAL
Revenue	237,031,246	15,341,283	91,232,086	16,307,271	359,911,886
Expenditures	227,955,502	20,001,236	91,369,838	16,307,271	355,633,847
Grant Subsidy	(137,752)	-	137,752	-	-
State Adequacy Target (SAT) Transfer	(6,876,224)	6,876,224	-	-	-
Revenue Over Expenditures	2,061,768	2,216,271	-	-	4,278,039
Fund Balance:					
Beginning Fund Balance <i>(FY23 Audited Ending Balance)</i>	86,728,401	28,415,179	-	4,640,967	119,784,547
Ending Fund Balance	88,790,169	30,631,450	-	4,640,967	124,062,586
Less: Restricted/Reserved Fund Balance					
Workers Compensation	283,874	-	-	-	283,874
Prepaid Expenses	-	-	-	-	-
Encumbrances	5,653,070	3,994,337	-	256,817	9,904,224
Capital Asset Declared Surplus	-	1,613,604	-	-	1,613,604
Capital Projects Fund	-	25,023,509	-	-	25,023,509
Child Nutrition	-	-	-	4,384,150	4,384,150
Total Restricted/Reserved Fund Balance	5,936,944	30,631,450	-	4,640,967	41,209,361
General Fund Balance	82,853,225	-	-	-	82,853,225

KANSAS CITY PUBLIC SCHOOLS
COMPARATIVE SUMMARY OF ADOPTED BUDGET TO PROPOSED BUDGET
(OPERATING, CAPITAL PROJECTS, GRANTS and CHILD NUTRITION FUNDS)
FY 2023

ATTACHMENT 2 - FY2023 AMEND I

	<u>FY23</u>	<u>FY23</u>	<u>FY23</u>	<u>FY23</u>	<u>FTE</u>	<u>BUDGET</u>
	<u>INITIAL</u>	<u>INITIAL</u>	<u>AMEND I</u>	<u>AMEND I</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		228,501,172		236,898,216		8,397,044
County		6,180,878		6,180,878		-
State		(1,801,847)		14,753,431		16,555,278
Federal		92,726,265		102,079,361		9,353,096
TOTAL REVENUE	(a)	325,606,468		359,911,886		34,305,418
EXPENDITURES:						
Instruction	1,463.21	143,645,567	1,487.21	152,423,561	24.00	8,777,994
Support Services	939.50	139,486,251	946.90	146,031,814	7.40	6,545,563
Community Services	204.00	12,708,413	211.00	19,048,985	7.00	6,340,572
Facilities Services	-	28,599,382	-	29,905,519	-	1,306,137
Long & Short Term Debt	-	8,223,968	-	8,223,968	-	-
TOTAL EXPENDITURES	(b)	332,663,581	2,645.11	355,633,847	38.40	22,970,266
REVENUE OVER/(UNDER) EXPENDITURES - (a - b)	(c)	(7,057,113)		4,278,039		11,335,152
FUND BALANCE:						
Beginning Fund Balance	(d)	102,544,202		119,784,547		17,240,345
Ending Fund Balance - (c + d)	(e)	95,487,089		124,062,586		28,575,497
Less: Restricted/Reserved Fund Balance:						
Health Insurance		1,033,800		-		(1,033,800)
Workers Compensation		283,874		283,874		-
Encumbrances		5,780,753		9,904,224		4,123,471
Property Held for Sale		1,745,400		-		(1,745,400)
Capital Asset Declared Surplus		-		1,613,604		1,613,604
Capital Projects		19,930,101		25,023,509		5,093,408
Child Nutrition		3,032,248		4,384,150		1,351,902
Total Restricted/Reserved Fund Balance	(f)	31,806,176		41,209,361		9,403,185
GENERAL FUND BALANCE - (e - f)		63,680,913		82,853,225		19,172,312

**EXPLANATION OF MAJOR CHANGES
TO THE PROPOSED BUDGET**

KANSAS CITY PUBLIC SCHOOLS
MAJOR CHANGES FROM BOARD ADOPTED TO PROPOSED AMENDMENT I BUDGET
OPERATING, GRANTS & CHILD NUTRITION
FISCAL YEAR 2023

DESCRIPTION	OPERATING FTE	GENERAL FUNDS	CAPITAL PROJECTS	SUB-TOTAL BUDGET	GRANTS FTE	GRANTS BUDGET	CNS FTE	CNS BUDGET	TOTAL FTE	TOTAL BUDGET	Explanation of Major Changes to the Budget
REVENUES											
Initial Budget, Approved 6/22/2022		217,311,014	12,596,935	229,907,949	-	79,537,485	-	16,161,034	-	325,606,468	
Local											
Taxes, current & delinquent inc. interest		5,892,302		5,892,302						5,892,302	Increase in tax revenue projection due to an increase in final assessed valuation by \$157.7 million.
Sales Taxes (Prop C)		(52,174)		(52,174)						(52,174)	Reflects adjustment in DESE's projected rate per WADA.
Financial Institution Tax		(1,107,997)	482,169	(625,828)						(625,828)	Projection based on actual collection. Allocate revenue to Capital Projects fund.
M & M Surtax, current & delinquent			4,546	4,546						4,546	Projection based on historical collection.
In Lieu of Taxes		(2,160,453)	2,160,453	-						-	Allocate revenue to Capital Projects fund.
Earnings on Investment		694,143	-	694,143						694,143	Based on current trend on interest earnings.
Gifts				-		2,374,686				2,374,686	New grants and prior year carryover funds from the following: Asthma Education (\$12K); Keeping Infectious Disease (\$5K); Kemper Foundation (\$34K); The Theta Educational Foundation of KC (\$13K); Baptist Foundation (\$32K); School Smart KC (\$333K); Hispanic Dev't Fund (\$16K); Hall Family Foundation (\$765K); Francis Family Foundation (\$11K); United Way (\$4K); Robotics Grant (\$15K); Baum Family Foundation (\$124K); various community partnership donations (\$233K); Education Foundation (\$298K); and Parking Lot Fund (\$100K).
Sales of Property			114,073	114,073						114,073	Net revenue for the sale of Greenwood property.
Catering, Billed Meals & other local								(64,594)		(64,594)	Realign revenue projection based on actual receipt to include Charter Schools (Hogan; DelaSalle), and KCPS programs (Head Start, BOE, etc.)
Other Local Revenue		51,190	(16,893)	34,297		25,593				59,890	After school care & CTE tuition fees, and miscellaneous receipts.
Sub-total Local Revenue		3,317,011	2,744,348	6,061,359		2,400,279		(64,594)		8,397,044	

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MAJOR CHANGES FROM BOARD ADOPTED TO PROPOSED AMENDMENT I BUDGET
OPERATING, GRANTS & CHILD NUTRITION
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State											
Basic Formula - State Monies		14,924,985		14,924,985						14,924,985	Per HB 1552, DESE will pay charter schools share in local tax revenue in excess of KCPS basic formula entitlement. This is a revenue increase or savings that can be used to fund District's academic programs.
Transportation		1,817,826		1,817,826						1,817,826	DESE fully funded the transportation state aid. Projection increase based on audited actual expenditures in FY22.
Parents-As-Teachers		(22,131)		(22,131)						(22,131)	Projection based on State allocation.
Career Education				-		58,863				58,863	Revenue adjusted based on CTE Base and Performance state grant.
High Need Fund - Special Education		(254,753)		(254,753)						(254,753)	Projected revenue based on historical reimbursement.
Other State Revenue		30,122		30,122		366				30,488	Estimated sponsor fee based on charter schools state and local revenue.
Sub-total State Revenue		16,496,049	-	16,496,049		59,229		-		16,555,278	
Federal											
Reserve Officer Training Corps (ROTC)		(92,828)		(92,828)						(92,828)	Estimate based on year-to-date program reimbursement.
ARP-ESSER III				-		(3,069,416)				(3,069,416)	Based on funding needs for FY23 with salary & benefits adjusted to projected actual.
CRRSA-ESSER II				-		1,589,220				1,589,220	Budget realignment based on ESSER II fund balance.
CARES - ESSER I Fund				-		173,517				173,517	Fund balance carried over to FY22
CTE Equipment and Expansion				-		199,961				199,961	Received grant for career education.
Perkins Grant				-		10,702				10,702	Adjusted based on final grant award.
IDEA Entitlement & ECSE Funds				-		1,117,102				1,117,102	Adjusted based on final allocation with carryover funds
Food Service Programs				-				210,831		210,831	Realign revenue projection based on estimated cost reimbursement.
Title Funds				-		2,302,547				2,302,547	Adjusted revenue based on final allocation with carryover funds in Title I, I.C, II.A, III and IV.A

KANSAS CITY PUBLIC SCHOOLS
MAJOR CHANGES FROM BOARD ADOPTED TO PROPOSED AMENDMENT I BUDGET
OPERATING, GRANTS & CHILD NUTRITION
FISCAL YEAR 2023

DESCRIPTION	OPERATING FTE	GENERAL FUNDS	CAPITAL PROJECTS	SUB-TOTAL BUDGET	GRANTS FTE	GRANTS BUDGET	CNS FTE	CNS BUDGET	TOTAL FTE	TOTAL BUDGET	Explanation of Major Changes to the Budget
Homeless						524,760				524,760	Adjusted based on final allocation with additional grant for homeless program.
Head Start				-		3,451,275				3,451,275	Projection based on final contract award with MARC.
Other Federal Grant				-		2,935,425				2,935,425	New federal grants received for the following: VOCA (\$1.1M); MO Project Aware (\$476K); Emergency Connectivity Fund (\$3.74M); and Afghan Refugee Grant (\$651K); less Academic Pilot Program (\$3.0M).
Sub-total Federal Revenue		(92,828)	-	(92,828)		9,235,093		210,831		9,353,096	
Net Increase in Revenue		19,720,232	2,744,348	22,464,580		11,694,601		146,237		34,305,418	
TOTAL REVENUE PROJECTION		237,031,246	15,341,283	252,372,529		91,232,086		16,307,271		359,911,886	

EXPENDITURES

Initial Budget, Approved 6/22/2022 1,854.25 217,171,825 19,655,485 236,827,310 599.96 79,675,237 152.50 16,161,034 2,606.71 332,663,581

Operating & Capital

Board Services		278,286		278,286					-	278,286	Funds needed for Superintendent search fee and election services.
Telephone Phone Services		792,017		792,017					-	792,017	Additional AT&T E-rate funding per contract, and monthly phone bills thru fiscal-year end.
Information Technology		396,019	15,300	411,319					-	411,319	Funding for security software (Ransomware) and communication services.
Student Support	(1.00)	(411,965)		(411,965)					(1.00)	(411,965)	Salaries & benefits adjusted due to vacancies. Contract services funded in ESSER.
Transportation	3.00	1,345,593	(390,000)	955,593					3.00	955,593	Additional transportation support staff (financial analyst, router/customer support & assistant director); projected cost increase in homeless, special education, and summer school student transportation; and reduced small buses budget.
Human Resources	1.00	330,172		330,172					1.00	330,172	Funding for professional, recruitment and legal services.
Business & Finance	4.50	396,589	7,063	403,652					4.50	403,652	Additional support staff in Payroll & Risk Management; Mail distribution staff moved back from Warehousing.

KANSAS CITY PUBLIC SCHOOLS
MAJOR CHANGES FROM BOARD ADOPTED TO PROPOSED AMENDMENT I BUDGET
OPERATING, GRANTS & CHILD NUTRITION
FISCAL YEAR 2023

DESCRIPTION	OPERATING FTE	GENERAL FUNDS	CAPITAL PROJECTS	SUB-TOTAL BUDGET	GRANTS FTE	GRANTS BUDGET	CNS FTE	CNS BUDGET	TOTAL FTE	TOTAL BUDGET	Explanation of Major Changes to the Budget
Professional Learning		365,268		365,268					-	365,268	Funding for teachers' professional development.
Curriculum		1,706,466		1,706,466					-	1,706,466	For curriculum digital learning platform, textbooks and musical instruments.
Instruction		2,825,000		2,825,000					-	2,825,000	Funding for teachers' substitute pay & contract with Kelly Services, tutoring contract, and marketing of schools.
Athletics		156,700	13,300	170,000					-	170,000	Supplies budget for middle schools sports.
School & Instructional Support	18.90	(2,561,451)	(164,697)	(2,726,148)					18.90	(2,726,148)	School reorganization based on final enrollment and realign salaries & benefits budget to projected actual to fund other district needs.
Security	(1.00)	(203,454)	951,054	747,600					(1.00)	747,600	Funding for security camera system servers districtwide.
Operations	(1.00)	2,464,437	(182,269)	2,282,168					(1.00)	2,282,168	Realign budget for operations' needed facilities, environmental, HVAC, groundskeeping, electrical, plumbing & maintenance services.
Academic Pilot Program	19.00	2,904,000	96,000	3,000,000	(17.00)	(3,000,000)			2.00	-	Program budget realignment funded by Operating with additional teachers for Art and Music Therapy.
Federal											
Victims of Crime Acts					-	1,068,234			-	1,068,234	Renewal of VOCA grant contract.
Federal MO Project Aware					-	475,900			-	475,900	Contract with DESE awarded for school-based mental health programs and services.
Head Start-Core & Expansion				-	(0.00)	3,451,275			(0.00)	3,451,275	Budget adjustment based on grant contract with MARC.
Emergency Connectivity Fund					-	3,740,000			-	3,740,000	Federal grant for students' Chromebook and laptops.
ESSER Funds					1.00	(2,678,215)			1.00	(2,678,215)	Realign salaries & benefits budget to projected actual.
CRRSA - Teacher Retention					1.00	1,361,536			1.00	1,361,536	Federal grant for HR recruitment and teacher retention program.
Career Education					-	210,663.00			-	210,663	Budget adjusted based on final grant award from GEER Equipment & Expansion, and Perkins grants.
IDEA Entitlement Funds				-	12.00	1,117,102			12.00	1,117,102	Budget realignment based on final allocation for Special Education programs.

KANSAS CITY PUBLIC SCHOOLS
MAJOR CHANGES FROM BOARD ADOPTED TO PROPOSED AMENDMENT I BUDGET
OPERATING, GRANTS & CHILD NUTRITION
FISCAL YEAR 2023

DESCRIPTION	OPERATING FTE	GENERAL FUNDS	CAPITAL PROJECTS	SUB-TOTAL BUDGET	GRANTS FTE	GRANTS BUDGET	CNS FTE	CNS BUDGET	TOTAL FTE	TOTAL BUDGET	Explanation of Major Changes to the Budget
ELL Programs					3.00	1,096,880			3.00	1,096,880	Adjusted to reflect allocation for Afghan Refugee, Title III-LEP, and Title I.C-Migrant Education grants.
Title Funds				-	(5.00)	1,779,350			(5.00)	1,779,350	Budget adjusted based on final allocation with carryover funds in Title I, I.D, II.A & IV.A, and I.a School Improvement Grant
Homeless Program					-	524,760			-	524,760	Budget adjustment based on final allocation for homeless program.
Other Federal Grants					-	27,000			-	27,000	Received grants for Asthma Education, Infectious Disease and Grow Your Own.
Other Grants									-		
Kemper Family Foundation				-	-	33,724			-	33,724	Allocation of carry over funds received for NEHS
Theta Educational Foundation				-	-	12,786			-	12,786	Allocation of carry over funds received for Hartman
Baptist Lutheran Trinity Grant						32,450			-	32,450	Allocation of grants received to support nursing services
School Smart KC, Inc.				-	-	332,904			-	332,904	Allocation of carry over funds received for ELL, Special Education and various schools.
Kauffman Grant				-	-	426,317			-	426,317	Allocation of grants received for Student Support, Early Childhood and Career Technical Education.
Hispanic Development Fund					-	15,565			-	15,565	Allocation of carry over funds received for Lincoln Prep and East High School.
Hall Family Foundation						765,000			-	765,000	Allocation of grants received for Middle College, Avid Program, Homeless and Evening Academy.
Francis Family Foundation Grant				-	-	11,318			-	11,318	Allocation of carry over funds received for Early Childhood program
United Way				-		3,995			-	3,995	Donation for Parents-As-Teachers program.
Robotics Grant				-		15,523			-	15,523	Donation received for STEM programs at Central HS, Paseo, Lincoln MS and Central MS.
Baum Family Foundation				-	-	123,982			-	123,982	Allocation of carry over funds received for Student Support
Partnership Program				-		235,188			-	235,188	Various donations from community partners including FY22 fund balances carried over to FY23.

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FISCAL YEAR 2023

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KCPS Education Foundation				-		318,001			-	318,001	Various donations from education foundation including FY22 fund balances carried over to FY23.
DiPasquale Law Firm					-	30,000			-	30,000	Allocation of donations to high schools.
KCMSD Parking Lot				-		104,500			-	104,500	Approved use of parking lot funds carried over for Trailwoods and Rogers
CTE Base & Performance Grant				-	-	58,863			-	58,863	Budget realignment based on final grant award
CNS											
Food Service Programs				-	-			146,237	-	146,237	Funding for CNS software.
Net Increase in Expenditure	43.40	10,783,677	345,751	11,129,428	(5.00)	11,694,601	-	146,237	38.40	22,970,266	
TOTAL EXPENDITURE PROJECTION	1,897.65	227,955,502	20,001,236	247,956,738	594.96	91,369,838	152.50	16,307,271	2,645.11	355,633,847	
GRANT SUBSIDY											
Educational Foundation		(137,752)		(137,752)		137,752				-	Operating subsidy for Director of Education Foundation
FUND TRANSFER:											
State Adequacy Target (SAT) Fund Transfer		(6,876,224)	6,876,224	-		-		-		-	State Adequacy Target transfer from General to Capital Projects fund per Section 165.011 RSMo. to fund capital improvements expenses.
REVENUE OVER/(UNDER) EXPENDITURES		2,061,768	2,216,271	4,278,039		-		-		4,278,039	
FUND BALANCE:											
Beginning Fund Balance		86,728,401	28,415,179	115,143,580		-		4,640,967		119,784,547	Based on FY22 actual ending fund balance.
Ending Fund Balance		88,790,169	30,631,450	119,421,619		-		4,640,967		124,062,586	
Less: Restricted Fund Balance:											
Workers Compensation		283,874	-	283,874						283,874	
Encumbrances		5,653,070	3,994,337	9,647,407				256,817		9,904,224	
Capital Asset Declared Surplus		-	1,613,604	1,613,604						1,613,604	
Capital Projects		-	25,023,509	25,023,509						25,023,509	
Child Nutrition		-	-	-				4,384,150		4,384,150	
Total Restricted Fund Balance		5,936,944	30,631,450	36,568,394	-	-	-	4,640,967	-	41,209,361	Based on CAFR restricted fund balance.
Projected Net Ending Fund Balance		82,853,225	-	82,853,225		-		-		82,853,225	

CAPITAL PROJECTS FUND
(exclude expenses funded by Grants & CNS)

**KANSAS CITY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND (Excluding Grants & CNS)
FISCAL YEAR 2023**

ATTACHMENT 4 - FY2023 AMEND I

<u>DESCRIPTION</u>	<u>FY 2023 INITIAL 40-CAPITAL</u>	<u>FY 2023 AMEND 1 40-CAPITAL</u>	<u>Initial vs Amend I INCREASE (DECREASE)</u>
Revenue:			
5114 Financial Institution Taxes inc. Interest	-	482,169	482,169
5115 M & M Surtax	10,365,764	10,434,502	68,738
5116 In Lieu of Taxes	-	2,160,453	2,160,453
5119 Replacement Back Taxes	1,324,450	1,260,258	(64,192)
5141 Earnings From Temporary Deposits	125,779	125,779	-
5194 Abatement Grant	294,349	294,349	-
5198 Miscellaneous Local Revenue	16,893	-	(16,893)
5498 Interest on Contract (ARRA Bonds)	421,277	421,277	-
5651 Sale of Other Property	48,423	162,496	114,073
Total Current Revenue	12,596,935	15,341,283	2,744,348
Less Expenditures:			
01001 Regular Equipment	-	21,548	21,548
01007 Information Technology	240,000	255,300	15,300
01012 District-Wide Transportation (Small Buses)	390,000		(390,000)
01016 Business & Finance		7,063	7,063
01042 Gifted Program		593	593
01056 Vocational Education	10,000	10,000	-
01100 Instruction/Operating	552,000	352,000	(200,000)
01196 Site-Based Athletics	40,000	53,300	13,300
01080 Building Corporation Rent	2,276,871	2,276,871	-
01083 C.O.P. Bond P&I	2,148,869	2,148,869	-
01779 2010 Series Bonds - ARRA	1,658,564	1,658,564	-
01780 2009 Series Bonds - ARRA	2,139,664	2,139,664	-
01781 Library Resource		1,950	1,950
01794 Montessori Training Program		11,212	11,212
01797 Signature School	1,140	1,140	-
12210 Special Education	7,995	7,995	-
05220 Academic Pilot Program		96,000	96,000
02011 Facilities	331,000	238,731	(92,269)
02068 HVAC	10,000	10,000	-
02069 Lawn Care Parts & Supplies	5,000	5,000	-
02073 Warehousing	5,000	5,000	-
02075 Plumbing	5,000	5,000	-
02076 Maintenance	20,000	20,000	-

**KANSAS CITY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND (Excluding Grants & CNS)
FISCAL YEAR 2023**

ATTACHMENT 4 - FY2023 AMEND I

<u>DESCRIPTION</u>	<u>FY 2023 INITIAL 40-CAPITAL</u>	<u>FY 2023 AMEND 1 40-CAPITAL</u>	<u>Initial vs Amend I INCREASE (DECREASE)</u>
02077 Custodial Services	215,000	125,000	(90,000)
02078 Security (Security Camera System)	1,000,000	1,951,054	951,054
02022 Facilities Capital Projects (Contingency)	1,850,000	1,263,628	(586,372)
03100 Schools' Impact (Grant) Projects		1,350,000	1,350,000
03130 Interior Painting	165,000	150,000	(15,000)
03133 Flooring	-	149,185	149,185
03134 HVAC/Mechanical	-	52,960	52,960
03137 Roofing	785,989	814,959	28,970
03138 Alarm System	118,260	118,260	-
03139 Structural	290,190	242,460	(47,730)
03142 Doors/Windows/Glazing	25,000	25,000	-
03145 Auditorium	687,826	415,266	(272,560)
03146 Interior Renovations	105,000	162,005	57,005
03147 Asphalt	1,229,676	1,376,765	147,089
03151 PA System	10,000	-	(10,000)
03152 Small Projects	72,500	32,500	(40,000)
03154 Gymnasium	577,000	602,040	25,040
03155 Restroom	338,486	309,313	(29,173)
03160 Plumbing	65,000	147,007	82,007
03168 Fencing	120,000	10,662	(109,338)
03172 Woodland New Comer Center Renovation	-	242,023	242,023
03173 New BOE Parking Lot	-	42,345	42,345
03175 Playground	220,000	220,000	-
03176 BOE Renovation-2901 Troost	115,000	50,000	(65,000)
03203 BlurePrint 2030		280,000	280,000
03613 Locker Rooms	125,000	-	(125,000)
03621 Classroom Upgrades	10,000	10,000	-
03622 Flooring	28,000	-	(28,000)
03624 Cafeteria Renovations	150,000	150,000	-
03630 Signage	38,000	38,000	-
03642 Secure Building Entry	10,000	-	(10,000)
03646 Fencing	20,000	-	(20,000)
03653 Roof Repair & Replacement	193,455	200,655	7,200
03656 Electrical Maintenance/Upgrades	1,250,000	1,015	(1,248,985)
03696 Building Renovations (Franklin)	-	143,334	143,334
Total Expenditures	19,655,485	20,001,236	345,751

**KANSAS CITY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND (Excluding Grants & CNS)
FISCAL YEAR 2023**

ATTACHMENT 4 - FY2023 AMEND I

<u>DESCRIPTION</u>	<u>FY 2023 INITIAL 40-CAPITAL</u>	<u>FY 2023 AMEND 1 40-CAPITAL</u>	<u>Initial vs Amend I INCREASE (DECREASE)</u>
Add: State Adequacy Target (SAT) Transfer	-	6,876,224	6,876,224
Revenue Over/(Under) Expenditures	<u>(7,058,550)</u>	<u>2,216,271</u>	<u>9,274,821</u>
Fund Balance			
Beginning Fund Balance	<u>31,038,407</u>	<u>28,415,179</u>	<u>(2,623,228)</u>
Ending Fund Balance	<u>23,979,857</u>	<u>30,631,450</u>	<u>6,651,593</u>
Less: Restricted Fund Balance (per CAFR)			
Encumbrances	2,304,356	3,994,337	1,689,981
Property Held for Sale	1,745,400	-	(1,745,400)
Capital Asset Declared Surplus	<u>-</u>	<u>1,613,604</u>	<u>1,613,604</u>
Total Restricted Fund Balance	<u>4,049,756</u>	<u>5,607,941</u>	<u>1,558,185</u>
Projected Net Ending Fund Balance	<u><u>19,930,101</u></u>	<u><u>25,023,509</u></u>	<u><u>5,093,408</u></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 2021 THRU FISCAL YEAR 2023**

DESCRIPTION	FY21 ACTUAL REVENUE					FY22 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	154,431,988				154,431,988	161,582,447				161,582,447
5112 Taxes-Delinquent Ad Valorem	5,195,719				5,195,719	10,660,920				10,660,920
5113 School District Trust Fund (Proposition C)	10,944,985	6,566,991			17,511,975	14,579,957	8,747,974			23,327,932
5114 Financial Institution Taxes (Intangible)	1,693,610				1,693,610	1,101,405				1,101,405
5115 M & M Surtax	9,748,218		-		9,748,218			10,434,502		10,434,502
5116 In Lieu of Tax	2,160,453				2,160,453	2,934,866				2,934,866
5118 Local R & U Taxes	3,350,964				3,350,964	4,336,966				4,336,966
5119 Replacement Back Taxes			905,890		905,890			1,260,258		1,260,258
5141 Earnings From Temporary Deposits	652,480		125,779		778,259	381,148		84,992	0	466,141
5145 Interest Current Taxes	384,532				384,532	388,420				388,420
5147 FIT interest	23,661				23,661	6,592				6,592
5148 Interest Back Taxes	2,200,715				2,200,715	2,050,289				2,050,289
5161 Sales to Adults				10	10				1,727	1,727
5165 Food Service - Non-Program				128	128				10	10
5167 Billed Meal & Snacks (Local)				-	-				25,645	25,645
5169 Catering				28,404	28,404				632,274	632,274
5181 Community Services	184				184	187,703				187,703
5182 Preschool Tuition	5,202				5,202					-
5191 Rentals	-				-	-				-
5192 Gifts	2,690,411		10,000	35,000	2,735,411	1,580,162		191,599	4,172	1,775,933
5194 Abatement Grant	819,891		294,349		1,114,240	1,167,255		373,438		1,540,693
5195 Prior Period Adjustment	35,109				35,109	(448,884)				(448,884)
5198 Miscellaneous Local Revenue	95,682	43,379	16,893	4,710	160,665	161,039	140,943	-	15,188	317,170
Sub-total - Local Revenue	194,433,804	6,610,370	1,414,009	68,252	202,526,435	200,670,286	8,888,917	12,412,979	679,016	222,651,198
COUNTY REVENUE										
5211 Fines		92,911			92,911		248,757			248,757
5221 State Assessed Railroad and Utility Taxes	4,497,393				4,497,393	4,535,979				4,535,979
5222 County Stock Insurance Fund	1,540,649				1,540,649	2,321,160				2,321,160
Sub-total - County Revenue	6,038,042	92,911	-	-	6,130,952	6,857,139	248,757	-	-	7,105,896
STATE REVENUE										
5311 Basic Formula - State Monies	0	(0)			-	99,126	297,379			396,506
5312 Transportation	2,535,236				2,535,236	2,673,280				2,673,280
5314 ECSE (3 & 4 Year Old)	3,559,486				3,559,486	2,966,755				2,966,755
5319 Basic Formula - Classroom Trust Fund	0				0	0				0
5324 Educational and Screening Entitlement-PAT	191,176				191,176	116,022				116,022
5332 Career Education	268,048	48,154			316,202	299,250				299,250
5333 Food Service				69,506	69,506			17,475		17,475
5381 High Need Fund - Special Education	373,081				373,081	118,328				118,328
5397 Other State Revenue	449	750			1,199	458,627				458,627
5398 Charter School Sponsor Fee	89,146				89,146	166,922				166,922
Sub-total - State Revenue	7,016,622	48,904	-	69,506	7,135,033	6,898,312	297,379	-	17,475	7,213,166

**KANSAS CITY PUBLIC SCHOOLS
COMPARATIVE SUMMARY OF REVENUE
- BY FUND, FUNCTION & OBJECT CODES
FISCAL YEAR 2021 THRU FISCAL YEAR 2023**

DESCRIPTION	FY21 ACTUAL REVENUE					FY22 ACTUAL REVENUE				
	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL
FEDERAL REVENUE										
5412 Medicaid	1,799,564		-		1,799,564	2,303,612		32,295		2,335,907
5418 Reserve Officer Training Corps (ROTC)		356,115			356,115		263,287			263,287
5422 ARP-ESSER III										-
5423 CRRSA-ESSER II	-		-		-	18,622,386		4,604,064		23,226,450
5424 CARES - ESSER Fund	4,521,520		1,047,827		5,569,347	1,679,995		20,810		1,700,805
5425 CARES-Connectivity & Transportation Supplement	1,214,119		35,230		1,249,349	113,550		25,534		139,084
5426 CRRSA –CTE Equipment and Expansion			-		-	-		-		-
5427 Perkins Basic Grant	1,062,299				1,062,299	610,032				610,032
5428 Coronavirus Relief Fund (OA CRF)	1,612,040				1,612,040					-
5437 IDEA Grants	15,636		-		15,636	2,829				2,829
5441 IDEA Entitlement Funds	4,252,929				4,252,929	2,972,163				2,972,163
5442 ECSE (3 & 4 Year Old)	772,734				772,734	470,998				470,998
5445 School Lunch Program					-				7,425,288	7,425,288
5446 School Breakfast Program					-				2,960,001	2,960,001
5448 After-School Snack/Billed Meals and Snacks				44,449	44,449				6,525	6,525
5449 Fresh Fruits and Vegetable Program				78,374	78,374				205,041	205,041
5451 Title I	9,017,577		-		9,017,577	13,250,838		854,356		14,105,194
5452 Title I.C	32,304				32,304	21,952				21,952
5461 Title IV.A Student Support & Academic Enrichment	787,701				787,701	698,127				698,127
5462 Title III	451,870				451,870	504,337				504,337
5463 Homeless Education	88,481				88,481	168,596				168,596
5465 Title II.A	726,372				726,372	845,416				845,416
5467 ARP – Homeless Children and Youth I					-					-
5468 ARP – Homeless Children and Youth II					-					-
5471 Child Nutrition Program Emergency Op Cost Reimburs					-				1,063,324	1,063,324
5481 Department of Health Food Service Programs				6,094,382	6,094,382				1,825,180	1,825,180
5483 Head Start	4,807,039		-		4,807,039	5,402,135		260,340		5,662,475
5497 Other Federal Revenue	2,761,795		1,492,559		4,254,354	2,040,860		42,541		2,083,401
5498 Interest on Contract			506,052		506,052			349,410		349,410
Sub-total - Federal Revenue	33,923,979	356,115	3,081,668	6,217,205	43,578,967	49,707,825	263,287	6,189,351	13,485,358	69,645,820
OTHER REVENUE										
5511 Reimbursement	6,000			-	6,000	906			-	906
5512 Indirect Reimbursement	896,739				896,739	1,140,357		-		1,140,357
5631 Net Insurance Recovery	4,500		28,662		33,162	14,993				14,993
5651 Sale of Other Property	-		1,213,653		1,213,653	1,584		354,843		356,427
5811 Tuition from Other LEAs - Regular Term	29,750		-		29,750	24,146		-		24,146
5999 Unrealized Gain or Loss	(645,084)		(45,674)		(690,758)	267,089		15,574		282,663
Sub-total - Other Revenue	291,905	-	1,196,641	-	1,488,546	1,449,076	-	370,417	-	1,819,493
TOTAL REVENUE	241,704,352	7,108,299	5,692,318	6,354,963	260,859,933	265,582,636	9,698,340	18,972,747	14,181,849	308,435,572
SUMMARY										
Local Revenue	194,433,804	6,610,370	1,414,009	68,252	202,526,435	200,670,286	8,888,917	12,412,979	679,016	222,651,198
County Revenue	6,038,042	92,911	-	-	6,130,952	6,857,139	248,757	-	-	7,105,896
State Revenue	7,016,622	48,904	-	69,506	7,135,033	6,898,312	297,379	-	17,475	7,213,166
Federal Revenue	33,923,979	356,115	3,081,668	6,217,205	43,578,967	49,707,825	263,287	6,189,351	13,485,358	69,645,820
Other Revenue	291,905	-	1,196,641	-	1,488,546	1,449,076	-	370,417	-	1,819,493
TOTAL REVENUE	241,704,352	7,108,299	5,692,318	6,354,963	260,859,933	265,582,636	9,698,340	18,972,747	14,181,849	308,435,572

**KANSAS CITY PUBLIC SCHOOLS
COMPARATIVE SUMMARY OF REVENUE
- BY FUND, FUNCTION & OBJECT CODES
FISCAL YEAR 2021 THRU FISCAL YEAR 2023**

DESCRIPTION	FY23 INITIAL BUDGET					FY23 AMEND I BUDGET					Initial vs Amend I
	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	174,117,683				174,117,683	180,530,380				180,530,380	6,412,697
5112 Taxes-Delinquent Ad Valorem	6,248,845				6,248,845	6,248,845				6,248,845	-
5113 School District Trust Fund (Proposition C)	13,673,994	8,204,396			21,878,390	13,641,385	8,184,831			21,826,216	(52,174)
5114 Financial Institution Taxes (Intangible)	1,101,405				1,101,405	-		475,577		475,577	(625,828)
5115 M & M Surtax			10,365,764		10,365,764			10,434,502		10,434,502	68,738
5116 In Lieu of Tax	2,160,453				2,160,453	-		2,160,453		2,160,453	-
5118 Local R & U Taxes	4,336,966				4,336,966	4,336,967				4,336,967	1
5119 Replacement Back Taxes			1,324,450		1,324,450			1,260,258		1,260,258	(64,192)
5141 Earnings From Temporary Deposits	652,480		125,779		778,259	1,346,623		125,779		1,472,402	694,143
5145 Interest Current Taxes	384,531				384,531	388,420				388,420	3,889
5147 FIT interest					-					-	-
5148 Interest Back Taxes	2,200,714				2,200,714	1,676,429				1,676,429	(524,285)
5161 Sales to Adults					-					-	-
5165 Food Service - Non-Program					-					-	-
5167 Billed Meal & Snacks (Local)					-					-	-
5169 Catering				588,601	588,601				524,007	524,007	(64,594)
5181 Community Services	141,735				141,735	108,169				108,169	(33,566)
5182 Preschool Tuition					-					-	-
5191 Rentals					-	4,500				4,500	4,500
5192 Gifts	344,702				344,702	2,719,685		77,311		2,796,996	2,452,294
5194 Abatement Grant	1,147,334		294,349		1,441,683	1,147,334		294,349		1,441,683	-
5195 Prior Period Adjustment					-	-				-	-
5198 Miscellaneous Local Revenue	69,535		16,893		86,428	41,955	133,429	-	-	175,384	88,956
Sub-total - Local Revenue	206,586,969	8,204,396	12,127,235	588,601	227,507,201	212,190,692	8,318,260	14,834,821	524,007	235,867,780	8,360,579
COUNTY REVENUE											
5211 Fines		104,250			104,250		104,250			104,250	-
5221 State Assessed Railroad and Utility Taxes	4,535,979				4,535,979	4,535,979				4,535,979	-
5222 County Stock Insurance Fund	1,540,649				1,540,649	1,540,649				1,540,649	-
Sub-total - County Revenue	6,076,628	104,250	-	-	6,180,878	6,076,628	104,250	-	-	6,180,878	-
STATE REVENUE											
5311 Basic Formula - State Monies	(3,334,741)	(11,193,739)			(14,528,480)	99,126	297,379			396,505	14,924,985
5312 Transportation	6,543,310				6,543,310	8,361,136				8,361,136	1,817,826
5314 ECSE (3 & 4 Year Old)	5,087,064				5,087,064	5,087,064				5,087,064	-
5319 Basic Formula - Classroom Trust Fund					-					-	-
5324 Educational and Screening Entitlement-PAT	191,176				191,176	169,045				169,045	(22,131)
5332 Career Education	268,048				268,048	326,911				326,911	58,863
5333 Food Service					-					-	-
5381 High Need Fund - Special Education	373,081				373,081	118,328				118,328	(254,753)
5397 Other State Revenue					-	366				366	366
5398 Charter School Sponsor Fee	263,954				263,954	294,076				294,076	30,122
Sub-total - State Revenue	9,391,892	(11,193,739)	-	-	(1,801,847)	14,456,052	297,379	-	-	14,753,431	16,555,278

**KANSAS CITY PUBLIC SCHOOLS
COMPARATIVE SUMMARY OF REVENUE
- BY FUND, FUNCTION & OBJECT CODES
FISCAL YEAR 2021 THRU FISCAL YEAR 2023**

DESCRIPTION	FY23 INITIAL BUDGET					FY23 AMEND I BUDGET					Initial vs Amend I
	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	INC./(DEC.)
FEDERAL REVENUE											
5412 Medicaid	2,775,211		34,000		2,809,211	2,806,511		2,700		2,809,211	-
5418 Reserve Officer Training Corps (ROTC)		356,115			356,115		263,287			263,287	(92,828)
5422 ARP-ESSER III	18,133,401		20,200,000		38,333,401	14,496,651		20,767,334		35,263,985	(3,069,416)
5423 CRRSA-ESSER II	5,349,076				5,349,076	5,588,180		1,350,116		6,938,296	1,589,220
5424 CARES - ESSER Fund					-	164,758		8,759		173,517	173,517
5425 CARES-Connectivity & Transportation Supplement					-	-				-	-
5426 CRRSA –CTE Equipment and Expansion			134,997		134,997	199,961		134,997		334,958	199,961
5427 Perkins Basic Grant	858,232				858,232	868,934				868,934	10,702
5428 Coronavirus Relief Fund (OA CRF)					-	-				-	-
5437 IDEA Grants					-	-				-	-
5441 IDEA Entitlement Funds	6,876,396				6,876,396	7,763,203		15,300		7,778,503	902,107
5442 ECSE (3 & 4 Year Old)	383,714				383,714	598,709				598,709	214,995
5445 School Lunch Program				10,163,128	10,163,128				10,409,662	10,409,662	246,534
5446 School Breakfast Program				2,500,000	2,500,000				2,500,000	2,500,000	-
5448 After-School Snack/Billed Meals and Snacks				500,000	500,000				500,000	500,000	-
5449 Fresh Fruits and Vegetable Program				498,000	498,000				498,000	498,000	-
5451 Title I	13,129,187				13,129,187	14,463,946		37,737		14,501,683	1,372,496
5452 Title I.C					-	12,398				12,398	12,398
5461 Title IV.A Student Support & Academic Enrichment	654,216				654,216	950,052				950,052	295,836
5462 Title III	497,983				497,983	931,174				931,174	433,191
5463 Homeless Education	150,000				150,000	260,462				260,462	110,462
5465 Title II.A	928,114				928,114	1,116,740				1,116,740	188,626
5467 ARP – Homeless Children and Youth I					-	100,127				100,127	100,127
5468 ARP – Homeless Children and Youth II					-	314,171				314,171	314,171
5471 Child Nutrition Program Emergency Op Cost Reimbu					-	-				-	-
5481 Department of Health Food Service Programs				1,856,305	1,856,305				1,820,602	1,820,602	(35,703)
5483 Head Start	1,943,296		106,795		2,050,091	5,501,366		-		5,501,366	3,451,275
5497 Other Federal Revenue	4,176,822		100,000		4,276,822	7,082,247		130,000		7,212,247	2,935,425
5498 Interest on Contract			421,277		421,277			421,277		421,277	-
Sub-total - Federal Revenue	55,855,648	356,115	20,997,069	15,517,433	92,726,265	63,219,590	263,287	22,868,220	15,728,264	102,079,361	9,353,096
OTHER REVENUE											
5511 Reimbursement				55,000	55,000	-			55,000	55,000	-
5512 Indirect Reimbursement	890,548				890,548	812,940				812,940	(77,608)
5631 Net Insurance Recovery					-					-	-
5651 Sale of Other Property			48,423		48,423	-		162,496		162,496	114,073
5811 Tuition from Other LEAs - Regular Term					-					-	-
5999 Unrealized Gain or Loss					-					-	-
Sub-total - Other Revenue	890,548	-	48,423	55,000	993,971	812,940	-	162,496	55,000	1,030,436	36,465
TOTAL REVENUE	278,801,685	(2,528,978)	33,172,727	16,161,034	325,606,468	296,755,902	8,983,176	37,865,537	16,307,271	359,911,886	34,305,418
SUMMARY											
Local Revenue	206,586,969	8,204,396	12,127,235	588,601	227,507,201	212,190,692	8,318,260	14,834,821	524,007	235,867,780	8,360,579
County Revenue	6,076,628	104,250	-	-	6,180,878	6,076,628	104,250	-	-	6,180,878	-
State Revenue	9,391,892	(11,193,739)	-	-	(1,801,847)	14,456,052	297,379	-	-	14,753,431	16,555,278
Federal Revenue	55,855,648	356,115	20,997,069	15,517,433	92,726,265	63,219,590	263,287	22,868,220	15,728,264	102,079,361	9,353,096
Other Revenue	890,548	-	48,423	55,000	993,971	812,940	-	162,496	55,000	1,030,436	36,465
TOTAL REVENUE	278,801,685	(2,528,978)	33,172,727	16,161,034	325,606,468	296,755,902	8,983,176	37,865,537	16,307,271	359,911,886	34,305,418

FUND TRANSFERS

**KANSAS CITY PUBLIC SCHOOLS
SUMMARY OF FUND TRANSFER
FISCAL YEAR 2023**

ATTACHMENT 6 - FY2023 AMEND I

Transfer between Funds	<u>General Fund</u>	<u>Teachers Fund</u>	<u>Capital Projects Fund</u>
Regular Transfer:			
Teachers Fund - Operating	(95,669,119)	95,669,119	
Teachers Fund - Federal Grants	(24,925,314)	24,925,314	
Teachers Fund - Non-Federal Grants	(2,262,420)	2,262,420	
State Adequacy Target Transfer	(6,876,224)		6,876,224
Total Transfer-in (out)	<u>(129,733,077)</u>	<u>122,856,853</u>	<u>6,876,224</u>

Operating Subsidy to Grants

	<u>Operating</u>	<u>Grants</u>
Education Foundation	(137,752)	137,752
Total Subsidy	<u>(137,752)</u>	<u>137,752</u>

EXPENDITURES

EXPENDITURES BY OBJECT CODE

(Three-Year Comparative Summary)

**KANSAS CITY PUBLIC SCHOOLS
COMPARATIVE SUMMARY OF EXPENDITURE
- BY FUND & OBJECT CODES
FISCAL YEAR 2021 THRU FISCAL YEAR 2023**

DESCRIPTION	FY21 ACTUAL EXPENDITURES						FY22 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	1,205.45	-	64,893,698			64,893,698	1,183.50		62,561,573			62,561,573
6112 Certificated Administrators-Salaries	148.00		13,013,995			13,013,995	151.00		13,498,947			13,498,947
6121 Substitute Salaries-Certified	-		394,991			394,991	77.00		3,611,070			3,611,070
6122 Other Part-Time Salaries-Certified	-		515,290			515,290	-		665,154			665,154
6129 P/T Salaries w/ Benefits-Certified	-		34,757			34,757	-		119,112			119,112
6131 Supplemental Pay-Certified	-	-	2,761,865			2,761,865	-	30,150	5,250,931			5,281,081
6141 Unused Leave and/or Severance Pay Certified	-		576,858			576,858	-		574,807			574,807
6151 Classified Salaries - Regular	1,108.00	42,059,223	-		3,019,481	45,078,704	1,149.70	44,741,547		3,408,805		48,150,353
6153 Classified Substitute Salaries	-	-			16,393	16,393	-			7,266		7,266
6161 Classified Salaries - Part Time	-	984,284			227,778	1,212,062	-	1,418,658		288,763		1,707,421
6168 Supplemental Pay-Classified	-	1,165,532			174,921	1,340,453	-	4,111,397		609,780		4,721,177
6171 Classified Employees Unused Leave and/or Sev	-	443,085	-		18,710	461,795	-	441,327		20,685		462,013
6178 Legal Settlement-Classified	-	-				-	-	17,500				17,500
Sub-total - Salaries	2,461.45	44,652,123	82,191,454	-	3,457,284	130,300,861	2,561.20	50,760,580	86,281,594	-	4,335,300	141,377,474
EMPLOYEE BENEFITS												
6211 Teacher's Retirement		-	9,329,236			9,329,236			9,330,034			9,330,034
6221 Non-Teacher Retirement		4,987,949	-		358,610	5,346,559		5,269,732		411,373		5,681,105
6231 Old Age		2,642,821	4,882,186		208,648	7,733,655		3,016,508	5,132,176	263,134		8,411,817
6232 Medicare		620,200	1,143,957		48,797	1,812,953		707,095	1,203,398	61,539		1,972,032
6241 Employee Insurance		7,586,947	11,137,529		973,746	19,698,223		7,666,038	11,204,454	1,037,819		19,908,311
6261 Workers' Compensation Insurance		464,461	834,916		35,201	1,334,578		459,562	749,103	39,691		1,248,355
6271 Unemployment Compensation		38,870	82,137		3,997	125,004		3,287	2,862	630		6,779
6291 Other Employer-Provided Benefits		1,222	33,617			34,838			64,429			64,429
Sub-total - Benefits	-	16,342,470	27,443,577	-	1,628,998	45,415,045	-	17,122,222	27,686,455	-	1,814,186	46,622,863
PURCHASED SERVICES												
6311 Purchased Instructional Services		7,416,679				7,416,679		6,947,053				6,947,053
6312 Instructional Program Improvement Services		1,237,180				1,237,180		1,344,495				1,344,495
6315 Audit Services		116,234				116,234		106,569				106,569
6316 Data Processing & Technology Related Svcs		531,652				531,652		1,077,430				1,077,430
6317 Legal Services		885,065				885,065		765,416				765,416
6318 Election Services		325,679				325,679		159,813				159,813
6319 Other Professional Services		1,158,248				1,158,248		1,422,316				1,422,316
6328 Contract Substitute-Certified		1,332,481				1,332,481		1,330,596				1,330,596
6329 Contract Substitute-Classified		77,275				77,275		505,183				505,183
6332 Repairs and Maintenance		1,356,160			100,493	1,456,653		3,053,919		154,726		3,208,645
6333 Rentals-Land & Buildings		-				-		65,609				65,609
6334 Rentals-Equipment/Vehicles		357,490			19,158	376,648		408,444		23,779		432,223
6335 Water and Sewer		748,661				748,661		1,227,110				1,227,110
6336 Trash Removal		285,629				285,629		320,050				320,050
6337 Technology-Repairs & Maintenance		115,841			9,889	125,730		117,160		9,744		126,903
6339 Other Property Services		1,056,982				1,056,982		577,983				577,983
6341 Contracted Pupil Transportation To & From School		10,823,848				10,823,848		15,494,304				15,494,304
6342 Other Contracted Pupil Transportation-Non Route		230,668				230,668		620,141				620,141
6343 Travel		333,618			1,179	334,797		1,089,263		2,230		1,091,493
6344 Employee Mileage Reimbursement		18,755			2,069	20,824		41,974		1,513		43,486
6349 Other Transportation Services-Students		1,310				1,310		80,107				80,107
6351 Property Insurance		968,682				968,682		1,198,665				1,198,665
6352 Liability Insurance		521,899				521,899		560,392				560,392

**KANSAS CITY PUBLIC SCHOOLS
COMPARATIVE SUMMARY OF EXPENDITURE
- BY FUND & OBJECT CODES
FISCAL YEAR 2021 THRU FISCAL YEAR 2023**

DESCRIPTION	FY21 ACTUAL EXPENDITURES					FY22 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		141,732				141,732		169,500				169,500
6361 Communication		2,206,691			5,434	2,212,125		2,496,586			5,413	2,501,999
6362 Advertising		272,848				272,848		353,438				353,438
6363 Printing and Binding		329,429			479	329,908		444,087			391	444,478
6371 Dues and Memberships		286,484			3,445	289,929		305,625			9,933	315,558
6391 Other Purchased Services		4,424,383			82,379	4,506,762		4,014,358			235,123	4,249,481
6395 Employee Moving/Relocation		10,000				10,000		7,000				7,000
6397 Contingency		1,925				1,925		-				-
6398 Other Expenses		1,052				1,052		-				-
6399 Indirect Cost Contribution		896,739				896,739		1,140,357				1,140,357
Sub-total - Purchased Services	-	38,471,319	-	-	224,525	38,695,844	-	47,444,941	-	-	442,851	47,887,792
SUPPLIES & MATERIALS												
6411 General Supplies		3,234,872			510,169	3,745,041		4,078,581			435,062	4,513,643
6412 Supplies - Technology Related		9,126,729			2,091	9,128,819		9,851,613			16,011	9,867,624
6413 Art Supplies		44,498				44,498		155,427				155,427
6414 Music Supplies		44,820				44,820		19,367				19,367
6416 Student Incentives		195,346				195,346		575,351				575,351
6417 Employee Incentives		65,896				65,896		77,138				77,138
6418 Community Incentives		6,459				6,459		10,375				10,375
6419 Physical Ed Supplies		39,623				39,623		17,700				17,700
6420 Uniforms		226,884			13,321	240,205		262,582			21,903	284,485
6431 Textbooks		285,561				285,561		1,625,847				1,625,847
6441 Library books		146,154				146,154		138,538				138,538
6451 Resource Materials		1,845				1,845		14,638				14,638
6471 Food Supplies-Exclude Non-Food Supplies		186,285			2,335,900	2,522,185		3,471			5,434,573	5,438,044
6472 Food		595				595		455,930				455,930
6473 Commodities Processing					236,356	236,356					104,144	104,144
6481 Electric		5,033,512				5,033,512		4,912,254				4,912,254
6482 Gas - Natural		810,073				810,073		1,060,393				1,060,393
6486 Gasoline/Diesel		320,309			8,011	328,320		1,093,666			7,177	1,100,844
6495 Bad Debt Expense						-		3				3
6496 Small Equipment/Furniture		1,291,639			66,666	1,358,305		2,324,048			55,029	2,379,077
Sub-total - Supplies	-	21,061,099	-	-	3,172,514	24,233,613	-	26,676,921	-	-	6,073,899	32,750,820
CAPITAL OUTLAY												
6521 Buildings		2,521		3,714,739		3,717,260				5,271,870		5,271,870
6525 Architect & Engineering Fees				428,831	22,000	450,831				188,204	11,118	199,322
6531 Improvements other than buildings				892,895		892,895				1,559,205		1,559,205
6541 Regular Equipment/Furniture				1,353,954	9,360	1,363,314				572,245	24,516	596,762
6542 Equipment - Classroom Instructional Apparatus				1,053,825		1,053,825				303,703		303,703
6543 Technology-Related Hardware				785,666		785,666				1,739,882		1,739,882
6544 Technology Software				33,174		33,174				81,138		81,138
6551 Vehicles - Except School Buses				196,229		196,229				414,940		414,940
6552 Pupil Transportation Vehicles-School Buses				295,120		295,120				210,145		210,145
6597 Contingency-Capital Planning				-		-				-		-
Sub-total - Capital Outlay		2,521	-	8,754,433	31,360	8,788,314		-	-	10,341,331	35,634	10,376,966

KANSAS CITY PUBLIC SCHOOLS
 COMPARATIVE SUMMARY OF EXPENDITURE
 - BY FUND & OBJECT CODES
 FISCAL YEAR 2021 THRU FISCAL YEAR 2023

DESCRIPTION	FY21 ACTUAL EXPENDITURES					FY22 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				5,249,703		5,249,703				5,541,543		5,541,543
6621 Interest - Bonded Indebtedness				3,086,627		3,086,627				2,703,563		2,703,563
Sub-total - Other Expenditures	-	-	-	8,336,330	-	8,336,330	-	-	-	8,245,106	-	8,245,106
TOTAL EXPENDITURES	2,461.45	120,529,532	109,635,031	17,090,763	8,514,681	255,770,007	2,561.20	142,004,663	113,968,049	18,586,437	12,701,870	287,261,020
						-						-
SUMMARY												
Salaries	2,461.45	44,652,123	82,191,454	-	3,457,284	130,300,861	2,561.20	50,760,580	86,281,594	-	4,335,300	141,377,474
Employee Benefits		16,342,470	27,443,577	-	1,628,998	45,415,045		17,122,222	27,686,455	-	1,814,186	46,622,863
Purchased Services		38,471,319	-	-	224,525	38,695,844		47,444,941	-	-	442,851	47,887,792
Supplies & Material		21,061,099	-	-	3,172,514	24,233,613		26,676,921	-	-	6,073,899	32,750,820
Capital Outlay		2,521	-	8,754,433	31,360	8,788,314		-	-	10,341,331	35,634	10,376,966
Other Expenditures		-	-	8,336,330	-	8,336,330		-	-	8,245,106	-	8,245,106
TOTAL EXPENDITURES	2,461.45	120,529,532	109,635,031	17,090,763	8,514,681	255,770,007	2,561.20	142,004,663	113,968,049	18,586,437	12,701,870	287,261,020

**KANSAS CITY PUBLIC SCHOOLS
COMPARATIVE SUMMARY OF EXPENDITURE
- BY FUND & OBJECT CODES
FISCAL YEAR 2021 THRU FISCAL YEAR 2023**

DESCRIPTION	FY23 INITIAL BUDGET						FY23 AMEND I BUDGET						Initial vs Amend I 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	1,247.21	40,551	74,672,938			74,713,489	1,252.61	-	71,045,622			71,045,622	5.40	(3,667,867)
6112 Certificated Administrators-Salaries	149.00		14,248,120			14,248,120	156.00		14,626,217			14,626,217	7.00	378,097
6121 Substitute Salaries-Certified	68.00		3,268,077			3,268,077	86.00		5,145,880			5,145,880	18.00	1,877,803
6122 Other Part-Time Salaries-Certified	-		541,588			541,588	-		814,454			814,454	-	272,866
6129 P/T Salaries w/ Benefits-Certified	-					-	-					-	-	-
6131 Supplemental Pay-Certified	-		3,937,026			3,937,026	-	1,200	5,109,205			5,110,405	-	1,173,379
6141 Unused Leave and/or Severance Pay Certified	-		2,206,312			2,206,312	-		1,873,826			1,873,826	-	(332,486)
6151 Classified Salaries - Regular	1,142.50	46,161,092			4,117,608	50,278,700	1,150.50	49,052,382			4,230,103	53,282,485	8.00	3,003,785
6153 Classified Substitute Salaries	-				35,700	35,700	-				38,717	38,717	-	3,017
6161 Classified Salaries - Part Time	-	1,875,605			594,237	2,469,842	-	2,151,195			378,609	2,529,804	-	59,962
6168 Supplemental Pay-Classified	-	1,796,294			485,462	2,281,756	-	1,971,554			580,007	2,551,561	-	269,805
6171 Classified Employees Unused Leave and/or Se	-	1,925,427			104,400	2,029,827	-	1,710,318			165,709	1,876,027	-	(153,800)
6178 Legal Settlement-Classified	-					-	-					-	-	-
Sub-total - Salaries	2,606.71	51,798,969	98,874,061	-	5,337,407	156,010,437	2,645.11	54,886,649	98,615,204	-	5,393,145	158,894,998	38.40	2,884,561
EMPLOYEE BENEFITS														
6211 Teacher's Retirement			11,032,392			11,032,392		4,434	10,650,546			10,654,980		(377,412)
6221 Non-Teacher Retirement		5,618,226			494,113	6,112,339		5,901,569			510,271	6,411,840		299,501
6231 Old Age		3,129,080	5,971,076		324,448	9,424,604		3,328,628	5,910,106		315,163	9,553,897		129,293
6232 Medicare		731,347	1,396,459		75,879	2,203,685		777,499	1,385,018		73,708	2,236,225		32,540
6241 Employee Insurance		9,717,949	15,355,077		1,605,719	26,678,745		9,511,701	14,148,842		1,218,976	24,879,519		(1,799,226)
6261 Workers' Compensation Insurance		453,010	906,999		46,575	1,406,584		545,984	978,039		51,733	1,575,756		169,172
6271 Unemployment Compensation		75,675	145,256		7,848	228,779		80,887	146,104		7,653	234,644		5,865
6291 Other Employer-Provided Benefits			24,807			24,807			6,170			6,170		(18,637)
Sub-total - Benefits	-	19,725,287	34,832,066	-	2,554,582	57,111,935	-	20,150,702	33,224,825	-	2,177,504	55,553,031	-	(1,558,904)
PURCHASED SERVICES														
6311 Purchased Instructional Services		6,030,101				6,030,101		9,861,100				9,861,100		3,830,999
6312 Instructional Program Improvement Services		1,741,601				1,741,601		2,156,797				2,156,797		415,196
6315 Audit Services		120,000				120,000		120,000				120,000		-
6316 Data Processing & Technology Related Svcs		231,846				231,846		1,163,490				1,163,490		931,644
6317 Legal Services		1,178,970				1,178,970		1,378,199				1,378,199		199,229
6318 Election Services		327,053				327,053		502,053				502,053		175,000
6319 Other Professional Services		1,532,270				1,532,270		3,762,780				3,762,780		2,230,510
6328 Contract Substitute-Certified		1,280,130				1,280,130		1,257,346				1,257,346		(22,784)
6329 Contract Substitute-Classified		1,301,500				1,301,500		409,921				409,921		(891,579)
6332 Repairs and Maintenance		2,357,580			150,000	2,507,580		3,396,663			150,000	3,546,663		1,039,083
6333 Rentals-Land & Buildings		140,608				140,608		75,620				75,620		(64,988)
6334 Rentals-Equipment/Vehicles		388,899			20,000	408,899		433,013			27,942	460,955		52,056
6335 Water and Sewer		1,114,522				1,114,522		1,114,522				1,114,522		-
6336 Trash Removal		300,000				300,000		365,782				365,782		65,782
6337 Technology-Repairs & Maintenance		95,011			75,000	170,011		266,170			221,237	487,407		317,396
6339 Other Property Services		718,154				718,154		624,862				624,862		(93,292)
6341 Contracted Pupil Transportation To & From Sc		13,804,633				13,804,633		14,317,633				14,317,633		513,000
6342 Other Contracted Pupil Transportation-Non Rd		828,261				828,261		896,618				896,618		68,357
6343 Travel		807,103			13,000	820,103		1,070,839			13,000	1,083,839		263,736
6344 Employee Mileage Reimbursement		76,500			3,000	79,500		90,438			3,000	93,438		13,938
6349 Other Transportation Services-Students		94,500				94,500		284,098				284,098		189,598
6351 Property Insurance		1,332,925				1,332,925		1,744,474				1,744,474		411,549
6352 Liability Insurance		536,488				536,488		521,583				521,583		(14,905)

KANSAS CITY PUBLIC SCHOOLS
 COMPARATIVE SUMMARY OF EXPENDITURE
 - BY FUND & OBJECT CODES
 FISCAL YEAR 2021 THRU FISCAL YEAR 2023

DESCRIPTION	FY23 INITIAL BUDGET					FY23 AMEND I BUDGET					Initial vs Amend I 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		1,082,500				1,082,500		1,082,500				1,082,500	-
6361 Communication		1,135,794			4,000	1,139,794		2,276,408			4,000	2,280,408	1,140,614
6362 Advertising		429,685				429,685		455,456				455,456	25,771
6363 Printing and Binding		427,306			2,000	429,306		508,843		2,000	2,000	510,843	81,537
6371 Dues and Memberships		325,053			6,500	331,553		349,368		6,500	6,500	355,868	24,315
6391 Other Purchased Services		6,821,775			220,000	7,041,775		6,181,550		270,000	270,000	6,451,550	(590,225)
6395 Employee Moving/Relocation						-		10,000				10,000	10,000
6397 Contingency		3,632,067				3,632,067		2,483,893				2,483,893	(1,148,174)
6398 Other Expenses						-		-				-	-
6399 Indirect Cost Contribution		534,310				534,310		922,172				922,172	387,862
Sub-total - Purchased Services	-	50,727,145	-	-	493,500	51,220,645	-	60,084,191	-	-	697,679	60,781,870	9,561,225
SUPPLIES & MATERIALS													
6411 General Supplies		2,431,326			453,500	2,884,826		4,660,628			563,779	5,224,407	2,339,581
6412 Supplies - Technology Related		7,351,273			19,045	7,370,318		11,052,177			19,045	11,071,222	3,700,904
6413 Art Supplies		44,366				44,366		106,391				106,391	62,025
6414 Music Supplies		23,752				23,752		177,558				177,558	153,806
6416 Student Incentives		290,000				290,000		309,924				309,924	19,924
6417 Employee Incentives		46,727				46,727		84,167				84,167	37,440
6418 Community Incentives		10,700				10,700		18,700				18,700	8,000
6419 Physical Ed Supplies		22,553				22,553		72,081				72,081	49,528
6420 Uniforms		237,995			21,000	258,995		381,273			21,000	402,273	143,278
6431 Textbooks		1,227,188				1,227,188		1,964,236				1,964,236	737,048
6441 Library books		155,035				155,035		154,523				154,523	(512)
6451 Resource Materials		6,882				6,882		9,678				9,678	2,796
6471 Food Supplies-Exclude Non-Food Supplies		600			6,930,000	6,930,600		651		7,033,119		7,033,770	103,170
6472 Food		260,817				260,817		508,302				508,302	247,485
6473 Commodities Processing					220,000	220,000				220,000		220,000	-
6481 Electric		5,526,412				5,526,412		5,526,412				5,526,412	-
6482 Gas - Natural		702,277				702,277		702,277				702,277	-
6486 Gasoline/Diesel		955,190			7,000	962,190		1,092,230		7,000	7,000	1,099,230	137,040
6495 Bad Debt Expense						-		-				-	-
6496 Small Equipment/Furniture		1,020,649			80,000	1,100,649		3,018,307			80,000	3,098,307	1,997,658
Sub-total - Supplies	-	20,313,742	-	-	7,730,545	28,044,287	-	29,839,515	-	-	7,943,943	37,783,458	9,739,171
CAPITAL OUTLAY													
6521 Buildings			24,087,519			24,087,519			24,414,474			24,414,474	326,955
6525 Architect & Engineering Fees			107,172			107,172		527,587				527,587	420,415
6531 Improvements other than buildings			2,625,683			2,625,683		2,594,654				2,594,654	(31,029)
6541 Regular Equipment/Furniture			1,665,800	45,000		1,710,800		1,509,096		95,000		1,604,096	(106,704)
6542 Equipment - Classroom Instructional Apparatu			711,140			711,140		475,373				475,373	(235,767)
6543 Technology-Related Hardware			182,995			182,995		1,966,725				1,966,725	1,783,730
6544 Technology Software			80,000			80,000		50,000				50,000	(30,000)
6551 Vehicles - Except School Buses			307,000			307,000		149,985				149,985	(157,015)
6552 Pupil Transportation Vehicles-School Buses			390,000			390,000		-				-	(390,000)
6597 Contingency-Capital Planning			1,850,000			1,850,000		2,613,628				2,613,628	763,628
Sub-total - Capital Outlay	-	-	32,007,309	45,000	45,000	32,052,309	-	34,301,522	-	95,000	95,000	34,396,522	1,580,585

KANSAS CITY PUBLIC SCHOOLS
 COMPARATIVE SUMMARY OF EXPENDITURE
 - BY FUND & OBJECT CODES
 FISCAL YEAR 2021 THRU FISCAL YEAR 2023

DESCRIPTION

OTHER EXPENDITURES

6611 Principal - Bonded Indebtedness
 6621 Interest - Bonded Indebtedness

Sub-total - Other Expenditures

TOTAL EXPENDITURES

SUMMARY

Salaries
 Employee Benefits
 Purchased Services
 Supplies & Material
 Capital Outlay
 Other Expenditures
TOTAL EXPENDITURES

	FY23 INITIAL BUDGET					FY23 AMEND I BUDGET						Initial vs Amend I FTE & BGT		
	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	INCREASE/(DECREASE)	
				5,747,625		5,747,625				5,747,625		5,747,625		-
			2,476,343			2,476,343				2,476,343		2,476,343		-
	-	-	-	8,223,968	-	8,223,968	-	-	-	8,223,968	-	8,223,968		-
	2,606.71	142,565,143	133,706,127	40,231,277	16,161,034	332,663,581	2,645.11	164,961,057	131,840,029	42,525,490	16,307,271	355,633,847	38.40	22,970,266
						-						-		-
	2,606.71	51,798,969	98,874,061	-	5,337,407	156,010,437	2,645.11	54,886,649	98,615,204	-	5,393,145	158,894,998	38.40	2,884,561
		19,725,287	34,832,066	-	2,554,582	57,111,935		20,150,702	33,224,825	-	2,177,504	55,553,031		(1,558,904)
		50,727,145	-	-	493,500	51,220,645		60,084,191	-	-	697,679	60,781,870		9,561,225
		20,313,742	-	-	7,730,545	28,044,287		29,839,515	-	-	7,943,943	37,783,458		9,739,171
		-	-	32,007,309	45,000	32,052,309		-	-	34,301,522	95,000	34,396,522		2,344,213
		-	-	8,223,968	-	8,223,968		-	-	8,223,968	-	8,223,968		-
	2,606.71	142,565,143	133,706,127	40,231,277	16,161,034	332,663,581	2,645.11	164,961,057	131,840,029	42,525,490	16,307,271	355,633,847	38.40	22,970,266

EXPENDITURES BY FUNCTION

(Three-Year Comparative Summary)

**KANSAS CITY PUBLIC SCHOOLS
COMPARATIVE SUMMARY OF EXPENDITURE
- BY FUND & FUNCTION
FISCAL YEAR 2021 THRU FISCAL YEAR 2023**

DESCRIPTION	FY21 ACTUAL EXPENDITURES						FY22 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	523.40	3,758,292	37,267,212	958,219		41,983,724	581.00	6,207,042	38,504,030	26,430		44,737,502
1131 Middle/Junior High	87.00	1,093,965	5,853,460	8,419		6,955,845	83.00	936,553	5,779,960	53,449		6,769,962
1151 High School	217.25	2,949,473	15,741,374	5,998		18,696,844	235.00	5,307,767	16,002,499	1,682,527		22,992,794
1191 Summer School	-	564,624	899,780			1,464,404	-	1,259,601	2,868,495			4,128,096
1211 Gifted and Talented	4.00	26,606	361,184			387,790	6.00	5,833	368,162			373,995
1221 Special Education and Related Services	203.00	6,138,239	8,467,206	-		14,605,446	200.50	5,945,253	8,354,650	52,019		14,351,922
1224 Proportionate Share Services	-		10,559			10,559	-	45,119	11,319			56,438
1251 Supplemental Instruction	64.00	2,582,312	4,567,443	8,993		7,158,748	66.50	3,682,319	4,487,169	168,750		8,338,237
1271 Bilingual	109.00	1,569,777	5,825,222			7,395,000	110.00	1,699,928	6,134,097			7,834,024
1281 Early Childhood Special Education	21.00	1,015,958	842,994			1,858,952	19.00	915,077	559,669			1,474,747
1321 Business Education	2.00		167,277			167,277	1.00		123,787			123,787
1331 Family & Consumer Science Education	3.00		256,218			256,218	3.00		263,739			263,739
1341 Health Science Education	2.00		172,615			172,615	2.00		165,956			165,956
1361 Skilled Technical Sciences Education	-		-	-		-	5.00		419,913	-		419,913
1391 Other Career Education (Non-Program Specific)	24.00	915,400	1,455,430	36,080		2,406,909	21.00	1,174,921	1,416,652	49,910		2,641,483
1411 Student Activities	3.00	1,490,290	730,580	39,297		2,260,167	3.00	1,835,495	977,373	20,722		2,833,590
1611 Adult Education	3.00	40,994	202,882			243,876	3.50	35,814	223,654			259,468
1911 Tuition to other districts within the state	-	548,011				548,011	-	308,150				308,150
1933 Tuition for Special Education Services to Private	-	2,968,659				2,968,659	-	3,174,126				3,174,126
2411 Office of the Principal Services	126.00	2,990,287	9,639,453	1,942		12,631,682	127.00	3,255,099	9,969,883			13,224,982
Total Instruction & Building Administration	1,391.65	28,652,886	92,460,889	1,058,949	-	122,172,724	1,466.50	35,788,097	96,631,008	2,053,807	-	134,472,912
SUPPORT SERVICES												
2111 Attendance and Social Work Services Area Dire	30.00	2,072,907				2,072,907	35.00	2,126,733				2,126,733
2112 Attendance Services	9.00	827,542				827,542	9.00	932,710				932,710
2113 Social Work Services	23.00	2,360,572				2,360,572	29.00	2,952,291				2,952,291
2114 Pupil Accounting Services	5.00	467,742				467,742	5.00	658,210				658,210
2121 Guidance Services: System Support	55.80	922,348	3,769,864			4,692,212	58.00	1,006,308	3,685,096			4,691,405
2131 Health Services Area Direction	-	-				-	-	-				-
2134 Nursing Services	38.00	2,609,687				2,609,687	39.00	3,258,762		101,041		3,359,804
2142 Psychological Services	21.00	1,943,743				1,943,743	22.00	2,059,915				2,059,915
2152 Speech Pathology & Audiology Services	28.00	1,279,709	1,065,474			2,345,183	30.00	1,472,518	1,165,845			2,638,363
2162 Occupational Therapy	8.00	381,927	169,312			551,239	11.00	580,901	239,764			820,665
2172 Physical Therapy	1.00	48,068				48,068	2.00	55,277				55,277
2191 Other Support Services	1.00	102,821				102,821	1.00	105,648				105,648
2212 Instruction and Curriculum Development Service	47.00	3,865,603	4,049,554	956		7,916,113	41.00	2,492,389	3,627,994			6,120,383
2213 Instructional Staff Training Services	1.00	341,781	137,645	-		479,426	4.00	2,978,779	717,284			3,696,063
2214 Professional Development	-	249				249	-	1,732				1,732
2221 Educational Media Services Area Direction	24.00	359,984	2,162,191	-		2,522,175	24.00	453,396	2,123,128			2,576,523
2311 Board of Education Services	1.00	469,666				469,666	1.00	348,764				348,764
2321 Office of the Superintendent Services	20.00	3,474,484	968,739	1,636		4,444,859	18.00	3,433,700	1,016,494	1,748		4,451,943
2329 Other Executive Administrative Services (SE)	32.00	285,821	2,477,474			2,763,295	31.00	278,429	2,298,182			2,576,611
2331 Administrative Technology Services	46.00	8,298,349	-	933,433		9,231,782	46.00	9,589,196	-	140,942		9,730,138
2511 Business Support Services Area Direction	1.00	156,302				156,302	1.00	162,528				162,528
2521 Fiscal Service Area Direction	17.50	1,462,865		-		1,462,865	17.50	1,594,145				1,594,145
2522 Budgeting Services	4.50	414,426				414,426	5.50	524,170		-		524,170
2523 Receiving and Disbursing Funds Services	2.50	308,460				308,460	2.50	307,631				307,631
2524 Payroll Services	3.00	324,350				324,350	3.00	340,573				340,573
2525 Financial Accounting Services	2.00	239,617				239,617	1.00	136,500				136,500

**KANSAS CITY PUBLIC SCHOOLS
COMPARATIVE SUMMARY OF EXPENDITURE
- BY FUND & FUNCTION
FISCAL YEAR 2021 THRU FISCAL YEAR 2023**

DESCRIPTION	FY21 ACTUAL EXPENDITURES						FY22 ACTUAL EXPENDITURES					
	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL
2527 Property Accounting Services	1.50	182,399		15,780		198,179	1.50	212,275				212,275
2529 Other Fiscal Services	1.00	138,635				138,635	1.00	188,267				188,267
2541 Operation & Maintenance of Plant Service Area	3.00	716,822		-		716,822	5.00	847,443		78,780		926,223
2542 Care & Upkeep of Building Services	197.00	22,855,423		1,095,836		23,951,259	190.00	25,060,909		278,606		25,339,515
2543 Care & Upkeep of Ground Services	8.00	873,623		8,249		881,872	7.00	828,280		103,635		931,916
2545 Vehicle Servicing & Maintenance Services	-	159,517				159,517	-	228,650				228,650
2546 Security Services	80.00	5,232,302		217,197		5,449,499	81.00	5,658,535		539,910		6,198,445
2551 Contracted Transportation Services for Students	2.00	9,926,072				9,926,072	2.00	13,243,980				13,243,980
2552 District Operated Transportation Services	-			295,120		295,120	-			210,145		210,145
2553 Contracted Transportation Services - SpEd Stud	-	1,711,748				1,711,748	-	3,469,502				3,469,502
2559 ECSE Transportation Services	-	441,745				441,745	-	890,850				890,850
2561 Food Service Area Direction	144.50	-			8,498,549	8,498,549	134.50	-		10,416,915		10,416,915
2571 Internal Service Area Direction	7.00	682,072		-		682,072	7.00	669,087				669,087
2573 Warehousing & Distributing Services	-	-		-		-	4.00	304,159		15,950		320,109
2591 Other Business Support Services	3.50	409,656				409,656	1.50	126,528				126,528
2621 Planning/Research/Dev/Eval Services	10.00	1,615,163	15,959			1,631,122	9.00	1,634,824		-		1,634,824
2631 Information Services Area Direction	13.00	1,920,764	54,407	1,800		1,976,971	12.00	2,079,002	52,174	2,918		2,134,093
2643 Human Resources Services	17.00	2,331,305	78,853			2,410,158	16.70	2,609,350	45,056			2,654,406
Total Support Services	908.80	82,216,267	14,949,474	2,570,006	8,498,549	108,234,296	908.70	95,902,849	14,971,018	1,473,675	10,416,915	122,764,458
COMMUNITY SERVICES												
3111 Community Services Area Direction	-	27,328				27,328	-	36,127				36,127
3511 Early Childhood Program	2.00	249,760				249,760	2.00	274,569				274,569
3512 Early Childhood Instruction	131.00	6,685,459	2,224,668	24,711		8,934,838	136.00	6,997,584	2,366,024	260,340		9,623,948
3611 Homeless & Other Disadvantaged Student Act. d	-	113,439				113,439	2.00	258,462		-		258,462
3711 Non-Public School Students' Services	-	831,782		156,079		987,861	-	704,074		46,344		750,418
3812 Afterschool Program	-	186,470				186,470	-	498,000				498,000
3911 Other Community Services	-				16,132	16,132	17.00			2,284,955		2,284,955
3912 Parental Involvement	28.00	1,487,858				1,487,858	29.00	1,533,312		-		1,533,312
Total Community Services	161.00	9,582,096	2,224,668	180,790	16,132	12,003,687	186.00	10,302,129	2,366,024	306,684	2,284,955	15,259,790
FACILITIES SERVICES												
4011 Facilities Acquisition and Construction Services	-	78,282		4,944,687		5,022,970	-	11,588		6,507,165		6,518,754
Total Facilities Services	-	78,282	-	4,944,687	-	5,022,970	-	11,588	-	6,507,165	-	6,518,754
LONG & SHORT TERM DEBT												
5111 Principal - Bonded Indebtedness	-			5,249,703		5,249,703	-			5,541,543		5,541,543
5211 Interest - Bonded Indebtedness	-			3,086,627		3,086,627	-			2,703,563		2,703,563
Total Debt Service	-	-	-	8,336,330	-	8,336,330	-	-	-	8,245,106	-	8,245,106
TOTAL EXPENDITURES	2,461.45	120,529,532	109,635,031	17,090,763	8,514,681	255,770,007	2,561.20	142,004,663	113,968,049	18,586,437	12,701,870	287,261,020

**KANSAS CITY PUBLIC SCHOOLS
COMPARATIVE SUMMARY OF EXPENDITURE
- BY FUND & FUNCTION
FISCAL YEAR 2021 THRU FISCAL YEAR 2023**

DESCRIPTION	FY23 INITIAL BUDGET						FY23 AMEND I BUDGET						Initial vs Amend I FTE & BGT	
	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	FTE	10-GENERAL	20-TEACHERS	40-CAPITAL	51-CNS	TOTAL	INCREASE/(DECREASE)	
2527 Property Accounting Services	1.50	224,342				224,342	1.00	121,458				121,458	(0.50)	(102,884)
2529 Other Fiscal Services	1.00	207,110				207,110	-	111,700				111,700	(1.00)	(95,410)
2541 Operation & Maintenance of Plant Service Area	4.00	1,030,152		331,000		1,361,152	6.00	1,252,416		238,731		1,491,147	2.00	129,995
2542 Care & Upkeep of Building Services	180.00	26,162,014		250,000		26,412,014	180.00	27,487,647		160,000		27,647,647	-	1,235,633
2543 Care & Upkeep of Ground Services	6.00	930,217		5,000		935,217	6.00	950,217		5,000		955,217	-	20,000
2545 Vehicle Servicing & Maintenance Services	-	212,750				212,750	-	245,500				245,500	-	32,750
2546 Security Services	76.00	6,550,355		1,000,000		7,550,355	75.00	6,388,366		2,596,314		8,984,680	(1.00)	1,434,325
2551 Contracted Transportation Services for Students	2.00	12,223,009				12,223,009	5.00	12,459,669				12,459,669	3.00	236,660
2552 District Operated Transportation Services	-			390,000		390,000	-			-		-	-	(390,000)
2553 Contracted Transportation Services - SpEd Stud	-	2,510,000				2,510,000	-	3,139,690				3,139,690	-	629,690
2559 ECSE Transportation Services	-	1,407,633				1,407,633	-	1,407,633				1,407,633	-	-
2561 Food Service Area Direction	135.50				14,415,229	14,415,229	135.50	2,500		14,486,669		14,489,169	-	73,940
2571 Internal Service Area Direction	5.00	574,673				574,673	7.00	748,797				748,797	2.00	174,124
2573 Warehousing & Distributing Services	6.00	557,461		5,000		562,461	4.00	408,186		5,000		413,186	(2.00)	(149,275)
2591 Other Business Support Services	0.25	41,212				41,212	0.25	42,118				42,118	-	906
2621 Planning/Research/Dev/Eval Services	8.00	2,089,787				2,089,787	8.00	2,116,388		1,000		2,117,388	-	27,601
2631 Information Services Area Direction	10.00	2,183,744	76,083			2,259,827	9.00	2,181,620	76,083			2,257,703	(1.00)	(2,124)
2643 Human Resources Services	16.00	2,537,458				2,537,458	18.00	3,177,184	232,102			3,409,286	2.00	871,828
Total Support Services	939.50	102,635,584	19,589,438	2,846,000	14,415,229	139,486,251	946.90	107,803,054	19,980,785	3,761,306	14,486,669	146,031,814	7.40	6,545,563
COMMUNITY SERVICES														
3111 Community Services Area Direction	-					-	-	74,261				74,261	-	74,261
3511 Early Childhood Program	2.00	306,751				306,751	2.00	264,260				264,260	-	(42,491)
3512 Early Childhood Instruction	140.00	4,628,764	2,567,953	106,795		7,303,512	140.00	8,252,830	2,909,086	-		11,161,916	-	3,858,404
3611 Homeless & Other Disadvantaged Student Act. d	2.00	268,000				268,000	-	1,054,872		4,100		1,058,972	(2.00)	790,972
3711 Non-Public School Students' Services	-	428,592				428,592	-	628,442		8,759		637,201	-	208,609
3812 Afterschool Program	-	528,000				528,000	-	528,000				528,000	-	-
3911 Other Community Services	17.00				1,745,805	1,745,805	17.00	192,170		1,820,602		2,012,772	-	266,967
3912 Parental Involvement	43.00	2,127,753				2,127,753	52.00	3,311,603				3,311,603	9.00	1,183,850
Total Community Services	204.00	8,287,860	2,567,953	106,795	1,745,805	12,708,413	211.00	14,306,438	2,909,086	12,859	1,820,602	19,048,985	7.00	6,340,572
FACILITIES SERVICES														
4011 Facilities Acquisition and Construction Services	-			28,599,382		28,599,382	-			29,905,519		29,905,519	-	1,306,137
Total Facilities Services	-	-	-	28,599,382	-	28,599,382	-	-	-	29,905,519	-	29,905,519	-	1,306,137
LONG & SHORT TERM DEBT														
5111 Principal - Bonded Indebtedness	-			5,747,625		5,747,625	-			5,747,625		5,747,625	-	-
5211 Interest - Bonded Indebtedness	-			2,476,343		2,476,343	-			2,476,343		2,476,343	-	-
Total Debt Service	-	-	-	8,223,968	-	8,223,968	-	-	-	8,223,968	-	8,223,968	-	-
TOTAL EXPENDITURES	2,606.71	142,565,143	133,706,127	40,231,277	16,161,034	332,663,581	2,645.11	164,961,057	131,840,029	42,525,490	16,307,271	355,633,847	38.40	22,970,266

EXPENDITURES BY PROGRAM
(Three-Year Comparative Summary)

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

	FY21	FY21	FY22	FY22	FY23	FY23	FY23	FY23	FTE	BUDGET	% FTE & Budget	
	FTE	ACTUAL	FTE	ACTUAL	INITIAL	INITIAL	AMEND I	AMEND I	VARIANCE	VARIANCE	Increase/Decrease	
Operating												
01001 Superintendent	26.75	5,551,713	24.00	5,644,590	23.00	7,154,556	24.00	7,162,419	1.00	7,863	4.35%	0.11%
01002 Telephone Services	-	727,478	-	685,678	-	800,000	-	1,592,017	-	792,017	0.00%	99.00%
01003 Board Services	1.00	469,666	1.00	348,764	1.00	585,560	1.00	863,846	-	278,286	0.00%	47.52%
01007 Information Technology	46.00	7,297,943	29.00	8,660,188	46.00	9,752,458	46.00	10,163,777	-	411,319	0.00%	4.22%
01010 Drop-Out Prevention	23.50	2,252,830	21.00	2,141,370	20.00	2,542,210	19.00	2,130,245	(1.00)	(411,965)	-5.00%	-16.20%
01012 District-Wide Transportation	2.00	9,086,271	2.00	11,157,490	2.00	10,762,998	5.00	10,258,591	3.00	(504,407)	150.00%	-4.69%
01013 Research/Evaluation (5/00)	10.00	1,601,724	8.50	1,521,310	7.50	1,581,207	7.50	1,617,808	-	36,601	0.00%	2.31%
01014 Human Resources	17.00	2,242,782	16.20	2,424,919	16.00	2,537,458	17.00	2,867,630	1.00	330,172	6.25%	13.01%
01016 Business & Finance	21.50	2,641,730	19.00	2,382,790	15.25	2,323,007	19.75	2,726,659	4.50	403,652	29.51%	17.38%
01023 Early College Admin	2.00	399,724	2.00	355,145	2.00	436,231	2.00	383,158	-	(53,073)	0.00%	-12.17%
01041 Homebound	1.00	623,811	1.00	373,680	1.00	546,503	1.00	546,503	-	-	0.00%	0.00%
01042 Gifted and Talented	4.00	387,790	6.00	373,995	6.00	599,362	6.00	605,709	-	6,347	0.00%	1.06%
01045 Counseling Services	41.80	3,455,322	45.00	3,442,130	45.00	4,394,348	45.00	3,962,380	-	(431,968)	0.00%	-9.83%
01053 Team Leader/Chairpersons	-	81,528	-	61,069	-	60,027	-	60,027	-	-	0.00%	0.00%
01054 Site-Based Librarians	24.00	2,152,326	24.00	2,111,582	22.00	2,135,327	22.40	2,191,810	0.40	56,483	1.82%	2.65%
01055 Site-Based Visual & Performance Arts T	80.40	6,160,085	76.00	5,440,732	77.00	5,684,868	79.00	5,783,868	2.00	99,000	2.60%	1.74%
01056 Vocational Education	18.00	1,873,737	18.00	2,187,612	18.00	2,479,263	18.00	2,515,676	-	36,413	0.00%	1.47%
01057 Military Science (ROTC)	10.00	945,740	10.00	732,375	10.00	1,155,657	10.00	1,070,565	-	(85,092)	0.00%	-7.36%
01080 Building Corporation Rent	-	2,383,937	-	2,303,638	-	2,276,871	-	2,276,871	-	-	0.00%	0.00%
01081 Repurposer - KCMO	-	69,588	-	100,432	-	156,735	-	156,735	-	-	0.00%	0.00%
01083 C.O.P. Bond P&I	-	2,254,869	-	2,198,869	-	2,148,869	-	2,148,869	-	-	0.00%	0.00%
01100 Instruction/Operating	850.25	71,146,193	819.50	70,601,444	795.50	76,007,433	810.00	78,176,956	14.50	2,169,523	1.82%	2.85%
01129 Bi-lingual	108.00	7,189,857	109.00	7,598,650	115.00	9,012,069	115.00	8,872,273	-	(139,796)	0.00%	-1.55%
01190 Displaced Personnel	-	247,760	-	887,336	-	-	-	-	-	-	0.00%	0.00%
01192 Non-Sports/Extra Curricular	-	239,034	-	363,646	-	489,984	-	469,584	-	(20,400)	0.00%	-4.16%
01194 Site-Base Copy Machines	-	122,571	-	137,660	-	122,573	-	122,573	-	-	0.00%	0.00%
01196 Site-Based Athletics	-	1,752,955	-	2,217,183	-	2,230,830	-	2,400,830	-	170,000	0.00%	7.62%
01197 Americans With Disabilities Act	3.00	-	3.00	-	3.00	80,368	3.00	80,368	-	-	0.00%	0.00%
01398 Education For Homeless Youth	-	265,412	-	43,085	-	85,000	-	685,000	-	600,000	0.00%	705.88%
01451 School-Based School-Linked Services	36.00	2,488,737	30.00	2,300,398	39.00	3,323,913	39.00	3,352,572	-	28,659	0.00%	0.86%
01463 KCNA Charter Sponsor Admin	0.25	87,324	0.50	66,774	0.50	258,580	0.50	258,580	-	-	0.00%	0.00%
01486 Plaza Comunitaria	1.00	81,259	1.00	84,789	1.00	86,867	1.00	86,867	-	-	0.00%	0.00%
01504 Section 504	-	-	-	-	-	1,000	-	1,000	-	-	0.00%	0.00%
01779 2010 Series Bonds - ARRA	-	1,776,911	-	1,715,816	-	1,658,564	-	1,658,564	-	-	0.00%	0.00%
01780 2009 Series Bonds - ARRA	-	1,920,613	-	2,026,783	-	2,139,664	-	2,139,664	-	-	0.00%	0.00%
01781 AAA Library Resource Maintenance	-	359,984	-	357,761	-	384,572	-	388,244	-	3,672	0.00%	0.95%
01785 Summer School - Elementary	-	540,159	-	1,865,946	-	1,347,823	-	1,347,823	-	-	0.00%	0.00%
01786 Summer School - Middle	-	144,542	-	364,121	-	155,964	-	155,964	-	-	0.00%	0.00%
01787 Summer School - Senior	-	400,811	-	785,437	-	395,882	-	395,882	-	-	0.00%	0.00%
01788 Summer School Administration	-	376,550	-	1,098,234	-	602,169	-	602,169	-	-	0.00%	0.00%
01790 KC Care	-	193,745	-	831,850	-	801,552	-	801,552	-	-	0.00%	0.00%
01791 Early Childhood Development	27.00	2,144,556	31.00	2,541,554	31.00	3,097,892	32.00	3,424,880	1.00	326,988	3.23%	10.56%

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

	FY21	FY21	FY22	FY22	FY23	FY23	FY23	FY23	FTE	BUDGET	% FTE & Budget	
	FTE	ACTUAL	FTE	ACTUAL	INITIAL	INITIAL	AMEND I	AMEND I	VARIANCE	VARIANCE	Increase/Decrease	
01792 Equity Schools	36.20	2,371,824	36.40	2,861,965	-	-			-	-	0.00%	0.00%
01794 Montessori Training Program			-	134,820	18.00	1,358,078	18.00	1,419,115	-	61,037	0.00%	4.49%
01797 Signature School	37.50	2,509,851	38.00	2,729,675	40.00	3,110,808	40.00	3,140,808	-	30,000	0.00%	0.96%
01825 Other Transportation	-	-	-	696,093	-	410,000	-	770,000	-	360,000	0.00%	87.80%
01901 A+ Schools	-	12,636	-	12,637	-	21,451	-	21,451	-	-	0.00%	0.00%
01905 GED Options Program	2.00	154,209	2.50	167,139	2.00	163,678	2.00	202,007	-	38,329	0.00%	23.42%
01922 Retirement Incentive Program	-	32,085	-	-	-	-	-	-	-	-	0.00%	0.00%
02011 Facilities	3.00	532,308	5.00	638,837	4.00	934,634	6.00	1,098,615	2.00	163,981	50.00%	17.54%
02015 Utilities	-	6,544,536	-	7,071,606	-	7,370,711	-	7,370,711	-	-	0.00%	0.00%
02018 Environmental Services	-	475,570	-	40,466	-	200,000	-	162,009	-	(37,991)	0.00%	-19.00%
02019 Property Premiums	-	703,843	-	964,116	-	1,060,528	-	1,468,545	-	408,017	0.00%	38.47%
02020 Auto Premiums	-	236,410	-	224,906	-	247,397	-	250,929	-	3,532	0.00%	1.43%
02021 Liability Premiums	-	489,639	-	465,631	-	461,488	-	454,240	-	(7,248)	0.00%	-1.57%
02068 HVAC	4.00	726,389	-	1,172,925	4.00	824,891	4.00	2,534,807	-	1,709,916	0.00%	207.29%
02069 Lawn Care Parts & Supplies	8.00	881,872	7.00	931,916	6.00	935,217	6.00	955,217	-	20,000	0.00%	2.14%
02070 Carpentry	4.00	343,729	5.00	370,177	4.00	448,078	4.00	433,989	-	(14,089)	0.00%	-3.14%
02071 Sheet Metal/Locksmith	1.00	106,923	1.00	107,265	1.00	108,111	1.00	108,111	-	-	0.00%	0.00%
02072 Painting/Glazing	8.00	459,510	6.00	490,327	6.00	543,050	6.00	489,471	-	(53,579)	0.00%	-9.87%
02073 Warehousing	-	-	4.00	320,109	6.00	562,461	4.00	413,186	(2.00)	(149,275)	-33.33%	-26.54%
02074 Electrical	4.00	334,182	4.00	370,038	4.00	394,344	4.00	444,344	-	50,000	0.00%	12.68%
02075 Plumbing	4.00	494,944	7.00	576,780	6.00	700,551	6.00	810,551	-	110,000	0.00%	15.70%
02076 Maintenance	30.00	2,808,314	25.00	2,636,918	25.00	3,047,943	24.00	3,176,514	(1.00)	128,571	-4.00%	4.22%
02077 Custodial Services	142.00	8,668,430	138.50	8,711,634	130.00	9,854,922	130.00	9,764,922	-	(90,000)	0.00%	-0.91%
02078 Security	80.00	5,441,177	81.00	6,167,511	76.00	7,550,355	75.00	8,297,955	(1.00)	747,600	-1.32%	9.90%
02079 Fleet Maintenance	-	157,484	-	224,640	-	210,000	-	240,000	-	30,000	0.00%	14.29%
02406 Theft/Loss/Self Insurance	-	60,690	-	104,403	-	100,000	-	92,343	-	(7,657)	0.00%	-7.66%
02950 KCPS Use of Facilities	-	141,836	-	199,028	-	201,775	-	219,765	-	17,990	0.00%	8.92%
12210 Special Education Compliance	227.00	22,762,961	226.50	22,961,957	225.50	25,011,243	225.50	25,511,243	-	500,000	0.00%	2.00%
05119 COVID-19	6.00	(414,747)	-	6,585	-	-	-	-	-	-	0.00%	0.00%
05220 Academic Pilot Program					17.00	3,000,000	19.00	3,000,000	2.00	-	11.76%	0.00%
Sub-total Operating	1,951.15	201,176,170	1,883.60	211,896,930	1,871.25	231,227,928	1,897.65	239,357,356	26.40	8,129,428	1.41%	3.52%
Capital Improvement Projects												
02022 Facilities Capital Projects	-	-	-	123,728	-	1,850,000	-	1,263,628	-	(586,372)	0.00%	-31.70%
03100 Schools' Impact (Grant) Projects								1,350,000	-	1,350,000	0.00%	100.00%
03112 Information Technology	-	795,140	-	26,098	-	-	-	-	-	-	0.00%	0.00%
03130 Interior Painting	-	13,055	-	198,000	-	165,000	-	150,000	-	(15,000)	0.00%	-9.09%
03133 Flooring	-	58,730	-	49,468	-	-	-	149,185	-	149,185	0.00%	100.00%
03134 HVAC/Mechanical	-	295,292	-	9,365	-	-	-	52,960	-	52,960	0.00%	100.00%
03137 Roofing	-	497,942	-	191,307	-	785,989	-	814,959	-	28,970	0.00%	3.69%
03138 Alarm System						118,260		118,260			0.00%	0.00%
03139 Structural	-	323,612	-	81,218	-	290,190	-	242,460	-	(47,730)	0.00%	-16.45%
03142 Doors/Windows/Glazing	-	599,178	-	7,939	-	25,000	-	25,000	-	-	0.00%	0.00%

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

	FY21	FY21	FY22	FY22	FY23	FY23	FY23	FY23	FTE	BUDGET	% FTE & Budget	
	FTE	ACTUAL	FTE	ACTUAL	INITIAL	INITIAL	AMEND I	AMEND I	VARIANCE	VARIANCE	Increase/Decrease	
03145 Auditorium	-	249,912	-	23,895	-	687,826	-	415,266	-	(272,560)	0.00%	-39.63%
03146 Interior Renovations	-	13,600	-	85,045	-	105,000	-	162,005	-	57,005	0.00%	54.29%
03147 Asphalt	-	289,907	-	331,954	-	1,229,676	-	1,376,765	-	147,089	0.00%	11.96%
03148 Boilers	-	233,786	-	-	-	-	-	-	-	-	0.00%	0.00%
03151 PA System	-	51,010	-	-	-	10,000	-	-	-	(10,000)	0.00%	-100.00%
03152 Small Projects	-	80,176	-	6,656	-	72,500	-	32,500	-	(40,000)	0.00%	-55.17%
03154 Gymnasium	-	-	-	-	-	577,000	-	602,040	-	25,040	0.00%	4.34%
03155 Restroom	-	10,458	-	88,428	-	338,486	-	309,313	-	(29,173)	0.00%	-8.62%
03160 Plumbing	-	50,415	-	38,059	-	65,000	-	147,007	-	82,007	0.00%	126.16%
03165 Inter-Scholastic League Stadium	-	-	-	12,500	-	-	-	-	-	-	0.00%	0.00%
03166 Middle Schools Renovation	-	53,220	-	-	-	-	-	-	-	-	0.00%	0.00%
03168 Fencing	-	17,763	-	(5,625)	-	120,000	-	10,662	-	(109,338)	0.00%	-91.12%
03170 Athletic Fields	-	-	-	52,250	-	-	-	-	-	-	0.00%	0.00%
03172 Woodland New Comer Center Renovatic	-	1,326,436	-	137,937	-	-	-	242,023	-	242,023	0.00%	100.00%
03173 New BOE Parking Lot	-	85,794	-	840,753	-	-	-	42,345	-	42,345	0.00%	100.00%
03175 Playground	-	154,685	-	47,620	-	220,000	-	220,000	-	-	0.00%	0.00%
03176 BOE Renovation-2901 Troost	-	296,499	-	48,084	-	115,000	-	50,000	-	(65,000)	0.00%	-56.52%
03203 BluePrint 2030	-	-	-	-	-	-	-	280,000	-	280,000	0.00%	100.00%
03613 Locker Rooms	-	-	-	-	-	125,000	-	-	-	(125,000)	0.00%	-100.00%
03621 Classroom Upgrades	-	126,328	-	-	-	10,000	-	10,000	-	-	0.00%	0.00%
03622 Flooring	-	-	-	-	-	28,000	-	-	-	(28,000)	0.00%	-100.00%
03624 Cafeteria Renovations	-	-	-	-	-	150,000	-	150,000	-	-	0.00%	0.00%
03630 Signage	-	-	-	-	-	38,000	-	38,000	-	-	0.00%	0.00%
03642 Secure Building Entry	-	-	-	-	-	10,000	-	-	-	(10,000)	0.00%	-100.00%
03646 Fencing	-	-	-	-	-	20,000	-	-	-	(20,000)	0.00%	-100.00%
03652 Concrete	-	1,657	-	-	-	-	-	-	-	-	0.00%	0.00%
03653 Roof Repair & Replacement	-	-	-	5,145	-	193,455	-	200,655	-	7,200	0.00%	3.72%
03656 Electrical Maintenance/Upgrades	-	-	-	11,601	-	1,250,000	-	1,015	-	(1,248,985)	0.00%	-99.92%
03670 Information Technology (COP)	-	1,676	-	-	-	-	-	-	-	-	0.00%	0.00%
03696 Building Renovations (Franklin)	-	137,346	-	349,009	-	-	-	143,334	-	143,334	0.00%	100.00%
Sub-total Capital Improvements	-	5,763,616	-	2,760,435	-	8,599,382	-	8,599,382	-	-	0.00%	0.00%
Total Operating & Capital Projects	1,951.15	206,939,786	1,883.60	214,657,365	1,871.25	239,827,310	1,897.65	247,956,738	26.40	8,129,428	1.4%	3.39%

**KANSAS CITY PUBLIC SCHOOL DISTRICT
 COMPREHENSIVE SUMMARY OF EXPENDITURES BY PROGRAM/PROJECT
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	FY21	FY21	FY22	FY22	FY23	FY23	FY23	FY23	FTE	BUDGET	% FTE & Budget	
	FTE	ACTUAL	FTE	ACTUAL	INITIAL	INITIAL	AMEND I	AMEND I	VARIANCE	VARIANCE	Increase/Decrease	
Federal Grants												
05260 Special Education Direct Services	-	45,535	-	95,218	-	107,000	-	107,000	-	-	0.00%	0.00%
05270 Victims of Crime Act (VOCA)	10.00	1,010,100	13.00	1,405,738	13.00	307,852	13.00	1,376,086	-	1,068,234	0.00%	347.00%
05271 Federal MO Project AWARE							-	475,900	-	475,900	0.00%	100.00%
05290 COVID-19 Mitigation in Schools (Nursing Grant)			0.50	530,938					-	-	0.00%	0.00%
05291 Asthma Education-DHSS (Nursing Grant)							-	12,000	-	12,000	0.00%	100.00%
05292 Keeping Infectious Disease-DHSS							-	5,000	-	5,000	0.00%	100.00%
05340 Head Start - Expansion 93.600/07HP000	6.17	382,909	6.17	362,150	5.13	65,986	5.00	340,941	(0.13)	274,955	-2.53%	416.69%
05341 Head Start Core - MARC 93.600	72.83	4,897,410	72.83	5,048,852	72.87	1,984,105	73.00	5,160,425	0.13	3,176,320	0.18%	160.09%
05342 Head Start CARES		116,584							-	-	0.00%	0.00%
05420 SEE-TEL	-	11,897	-	14,161			-	-	-	-	0.00%	0.00%
05900 Grant Fiscal Administration	8.00	791,469	8.50	872,051	7.75	890,548	7.25	812,940	(0.50)	(77,608)	-6.45%	-8.71%
05909 Emergency Connectivity Fund (ECF-USAC)							-	3,740,000	-	3,740,000	0.00%	100.00%
05910 Federal Programs- Administration	6.00	708,726	6.00	742,480	6.00	761,931	6.00	804,007	-	42,076	0.00%	5.52%
05934 JAG TANF GRANT 93.558	0.56	29,432	0.29	22,498			-	-	-	-	0.00%	0.00%
05937 FEC GRANT	1.00	89,667	1.00	92,329	1.00	48,015	1.00	48,015	-	-	0.00%	0.00%
05982 Refugee Children School 93.576	2.00	151,362	4.00	241,447	4.00	138,849	4.00	138,849	-	-	0.00%	0.00%
05984 Afghan Refugee							1.00	147,286	1.00	147,286	100.00%	100.00%
05985 Afghan Refugee S2S Grant							-	504,005	-	504,005	0.00%	100.00%
06405 Jackson County Grant Match	-	1,062,331							-	-	0.00%	0.00%
42200 ARP-ESSER III					132.50	38,083,401	133.50	35,263,985	1.00	(2,819,416)	0.75%	-7.40%
42300 CRRSA-ESSER II 84.425D	-	78,069	172.00	23,499,711	71.00	5,599,076	71.00	5,566,760	-	(32,316)	0.00%	-0.58%
42301 CRRSA - Teacher Retention			-	1,655			1.00	1,361,536	1.00	1,361,536	100.00%	100.00%
42302 CRRSA - Grow Your Own			-	-			-	10,000	-	10,000	0.00%	100.00%
42400 CARES-ESSER	4.00	6,111,546	-	1,629,122			-	173,517	-	173,517	0.00%	100.00%
42500 CARES-Student Connectivity	-	880,740	-	83,847					-	-	0.00%	0.00%
42501 CARES-Transportation Supplement	-	404,840	-	35,205					-	-	0.00%	0.00%
42600 CRRSA-Parent Reimbursement Grant-(GEER II)			-	141			-	199,961	-	199,961	0.00%	100.00%
42601 GEER II Equipment & Expansion		-	-	-	-	134,997	-	134,997	-	-	0.00%	0.00%
42701 Perkins Voc Ed 84.048A V048A150025	9.00	710,631	9.00	826,989	9.00	858,232	9.00	868,934	-	10,702	0.00%	1.25%
42800 CARES-Student Access - CRF	-	132,000							-	-	0.00%	0.00%
42801 CARES-PPE/Medical/Sanitation - CRF	-	222,632							-	-	0.00%	0.00%
42803 CARES-Meal Delivery	-	240,315							-	-	0.00%	0.00%
42804 CARES-K-12 Support	-	1,016,579							-	-	0.00%	0.00%
43703 High Need Fund 84.027A	-	15,636	-	2,829					-	-	0.00%	0.00%
44100 Entitlement - Fed & State 84.027A	54.00	2,752,486	59.00	4,874,255	59.00	6,876,396	71.00	7,778,503	12.00	902,107	20.34%	13.12%
44200 Early Chd Sp Ed 84.173A	2.00	219,966	-	161,478	-	383,714	-	394,729	-	11,015	0.00%	2.87%
44201 IDEA - 619 ECSE Portion	-	154,085	-	109,742			-	203,980	-	203,980	0.00%	100.00%
45100 Title I 84.010 S010A150025	85.04	6,698,655	87.84	8,588,893	116.04	8,882,449	109.54	9,101,389	(6.50)	218,940	-5.60%	2.46%
45101 SIG CADRE IV 84.377A S377A120026	4.00	468,247	-	659					-	-	0.00%	0.00%
45102 School Imp FY15 84.010A S010A14002	32.74	2,564,348	35.51	3,046,633	39.71	3,450,307	40.71	4,557,048	1.00	1,106,741	2.52%	32.08%
45103 Title ID Preven & Interv 84.010A S010A	0.46	34,624	0.46	33,550	0.46	34,500	0.46	39,239	-	4,739	0.00%	13.74%
45200 Migrant Education (ESL) 84.011A S011	1.00	39,601	-	3,730			-	12,398	-	12,398	0.00%	100.00%

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

	FY21	FY21	FY22	FY22	FY23	FY23	FY23	FY23	FTE	BUDGET	% FTE & Budget	
	FTE	ACTUAL	FTE	ACTUAL	INITIAL	INITIAL	AMEND I	AMEND I	VARIANCE	VARIANCE	Increase/Decrease	
					FTE	BUDGET	FTE	BUDGET				
46100 Title IV Safe & Drug Free	1.00	417,546	1.00	627,770	1.00	654,216	2.00	950,052	1.00	295,836	100.00%	45.22%
46200 Title III Lang Instr LEP 84.365 S365A1	5.00	413,760	4.00	428,260	5.00	497,983	5.00	649,379	-	151,396	0.00%	30.40%
46201 Title III Lang Instr - Immigrant 84.36	-	18,264	-	1,528	-	-	2.00	281,795	2.00	281,795	100.00%	100.00%
46300 Homeless Children & Youth 84.196A/S1	-	76,745	-	112,793	-	150,000	-	260,462	-	110,462	0.00%	73.64%
46500 Title IIA 84.367A S367A150024	4.00	682,022	4.00	667,971	4.00	928,114	4.00	1,116,740	-	188,626	0.00%	20.32%
46700 ARP – Homeless Children and Youth I	-	-	-	-	-	-	-	100,127	-	100,127	0.00%	100.00%
46800 ARP – Homeless Children and Youth II	-	-	-	-	-	-	-	314,171	-	314,171	0.00%	100.00%
49701 CRRSA-CTE Equipment & Enhancement Grant (EANS)	-	-	-	17,104	-	-	-	-	-	-	0.00%	0.00%
49702 CRRSA - Jobs for America’s Graduates (EANS)	-	-	-	26,997	-	-	-	-	-	-	0.00%	0.00%
Sub-total Federal Grants	308.80	33,650,761	485.10	54,164,618	547.46	70,837,671	559.46	82,597,858	12.00	12,174,485	2.19%	17.19%
Other Grants												
06221 Health Care Foundation Award	-	3,289	-	-	-	-	-	-	-	-	0.00%	0.00%
06222 Team MGM-Playground	-	-	-	193,574	-	-	-	-	-	-	0.00%	0.00%
06226 Prime Health Fdn-Mentoring	-	-	-	8,727	-	-	-	-	-	-	0.00%	0.00%
06230 Kemper Family Foundation	-	-	-	-	-	-	-	33,724	-	33,724	0.00%	100.00%
06240 The Theta Educational Fdn of KC	-	6,702	-	2,339	-	-	-	12,786	-	12,786	0.00%	100.00%
06290 Baptist Trinity Lutheran Legacy Foundation	-	-	-	17,550	-	-	-	32,450	-	32,450	0.00%	100.00%
06303 Royals Charities, Inc.	-	-	-	65,102	-	-	-	-	-	-	0.00%	0.00%
06305 School Smart KC, Inc.	14.50	1,994,290	4.00	729,941	-	-	-	332,904	-	332,904	0.00%	100.00%
06321 Kauffman Grant	3.00	344,612	1.00	348,504	-	-	-	426,317	-	426,317	0.00%	100.00%
06329 Bloch Family Foundation	2.00	107,236	1.00	164,142	1.00	184,000	1.00	184,000	-	-	0.00%	0.00%
06331 Hispanic Development Fund	-	27,533	-	-	-	-	-	15,565	-	15,565	0.00%	100.00%
06348 Hall Family Foundation	-	100,000	-	-	-	-	-	765,000	-	765,000	0.00%	100.00%
06349 Francis Family Foundation Grant @ Riel	-	3,376	-	-	-	-	-	11,318	-	11,318	0.00%	100.00%
06350 Jackson County Community Childrens S	0.50	41,015	1.00	81,744	1.00	100,000	1.00	100,000	-	-	0.00%	0.00%
06359 United Way(Success By 6) EChd	-	-	-	3,505	-	-	-	3,995	-	3,995	0.00%	100.00%
06366 Robotics Grant - KC STEM	-	-	-	2,495	-	-	-	15,523	-	15,523	0.00%	100.00%
06438 Greater KC Community Foundation	1.00	110,323	-	-	-	-	-	-	-	-	0.00%	0.00%
06441 George K. Baum Family Foundation	1.00	152,834	1.00	288,704	0.50	60,702	0.50	184,684	-	123,982	0.00%	204.25%
06480 Partnership Program	-	61,341	-	163,670	-	-	-	235,188	-	235,188	0.00%	100.00%
06481 KCPS Education Foundation	1.00	161,796	1.00	251,422	1.00	137,752	1.00	455,753	-	318,001	0.00%	230.85%
06483 DiPasquale Law Firm	-	-	-	-	-	-	-	30,000	-	30,000	0.00%	100.00%
06814 KCMSD Parking Lot	-	45,416	-	42,126	-	-	-	104,500	-	104,500	0.00%	100.00%
12810 Early Chd Sp Ed 84.027A	31.00	3,227,592	29.00	3,074,388	29.00	5,087,064	29.00	5,087,064	-	-	0.00%	0.00%
33200 CTE Base & Performance Grant	3.00	277,422	3.00	255,130	3.00	268,048	3.00	326,911	-	58,863	0.00%	21.96%
Sub-total Other Grants	57.00	6,664,778	41.00	5,693,063	35.50	5,837,566	35.50	8,357,682	-	2,520,116	0.00%	43.17%
Total Grants	365.80	40,315,539	526.10	59,901,783	582.96	76,675,237	594.96	91,369,838	12.00	14,694,601	2.1%	19.16%

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

ATTACHMENT 9 - FY2023 AMEND I

	FY21	FY21	FY22	FY22	FY23	FY23	FY23	FY23	FTE	BUDGET	% FTE & Budget	
	FTE	ACTUAL	FTE	ACTUAL	INITIAL	INITIAL	AMEND I	AMEND I	VARIANCE	VARIANCE	Increase/Decrease	
Child Nutrition												
04032 Breakfast in the Classroom	-	4,445	-	1,724	-	55,000	-	55,000	-	-	0.00%	0.00%
04037 CNS Catering	0.75	57,468	0.75	53,746	7.75	588,601	8.75	524,007	1.00	(64,594)	12.90%	-10.97%
44501 Food and Nutrition Lunch Supply Chain			-	109,175			-	142,540	-	142,540	0.00%	100.00%
04034/44400 CNS Equipment Grant	-	-	-	5,898	-	-	-	-	-	-	0.00%	0.00%
04039/44500 School Lunch/Breakfast/Snack Program	126.75	234,224	133.75	10,030,755	127.75	13,163,128	126.75	13,267,122	(1.00)	103,994	-0.78%	0.79%
04038/44900 Produce Grant 10.559	-	121,074	-	184,587	-	498,000	-	498,000	-	-	0.00%	0.00%
04035/48100 DHSS Supper Program 10.558	17.00	(873)	17.00	1,721,297	17.00	1,317,859	17.00	1,282,156	-	(35,703)	0.00%	-2.71%
04036/48101 DHSS Summer Feeding 10.559	-	8,098,343	-	582,090	-	455,446	-	455,446	-	-	0.00%	0.00%
04033/48102 DHSS Snacks 10.558	-	-	-	12,601	-	83,000	-	83,000	-	-	0.00%	0.00%
Total Child Nutrition	144.50	8,514,681	151.50	12,701,873	152.50	16,161,034	152.50	16,307,271	-	146,237	0.00%	0.90%
TOTAL EXPENDITURES	2,461.45	255,770,007	2,561.20	287,261,020	2,606.71	332,663,581	2,645.11	355,633,847	38.40	22,970,266	1.5%	6.90%

*Prepared by
Budget & Fiscal Planning Department*