

**Kansas City Kansas Board of Trustees
Finance Training
Thursday February 4, 2021**

Topics

Budget as a single Number

Sources of Funds for KCKCC

Property Tax Mill Levy Calculation – How it works in Wyandotte County

SB294 - “Revenue Neutral” How is it calculated and what does it mean for KCKCC?

Property Taxes – General Fund vs. Capital Fund

Reporting Net Position – Nonexpendable, Expendable Restricted, Unrestricted, Designated

Key Performance Indicators – What are they? Why are they important? How are they measured?

Functional Expenses