

KEARNEYTM

SCHOOL DISTRICT

Reaching beyond success to develop individuals of character

Budget Message

Fiscal Year 2024

EXECUTIVE SUMMARY OF THE 2023-2024 BUDGET

Kearney School District Goals:

The basis for the establishment of any school district budget centers on providing the best all around education for district students while maintaining fiscal responsibility that allows for both the short-term and long-term success. As a result, a school district's board goals must play an integral role in the budget development process. Kearney School District established the following Board Goals for Fiscal Year 2024.

2022-2027 KSD STRATEGIC PLAN OBJECTIVES

Climate & Culture

Objective 1.1 All KSD facilities will meet or exceed safety and security standards on an annual basis as measured by the safety and security scorecard founded on best practices.

Objective 1.2 The percentage of KSD students indicating that they have a sense of belonging will increase by two percent annually through 2027 as measured by the annual district survey and the annual stakeholder survey.

Objective 1.3 The number of KSD students in grades 3-12 who are involved in a school or community activity as measured by the district's annual stakeholder survey will increase by two percentage points per year.

Objective 1.4 The number of KSD students who indicate that they agree that they are able to voice their concerns and suggestions to school and district leadership will increase by at least two percent annually as measured by the stakeholder survey.

Academic Success & Student Support

Objective 2.1 KSD students will annually maintain collective scores in the top 25 percent on all high-stakes assessments among their cohorts in peer school districts.

Objective 2.2 By 2027, at least 80 percent of KSD students will be at or above grade level and/or course-work success through general classroom instruction and interventions.

Objective 2.3 By the 2024-2025 academic year, all KSD students will participate in immersive Real World Learning experiences that provide exposure and experience with various career fields and pathways as reported by the District Dashboard.

Objective 2.4 All KSD students will have access to Social-Emotional Learning (SEL) supports that empower them to improve their social-emotional health as measured by the Multi-Tiered System of Support for SEL.

Responsive Leadership & Community Engagement

Objective 3.1 The percentage of KSD parents/guardians, staff, students and other community members who indicate that district communications are effective as measured by the annual district survey will increase by one percentage point per year.

Objective 3.2 The number of students, parents/guardians, staff and other community members who agree that KSD engages with them about major changes and initiatives will increase by at least two percent annually as measured by the stakeholder survey.

Objective 3.3 KSD will develop and utilize resources in a fiscally responsible manner and maintain a minimum end of fiscal year annual fund balance of 17 to 25 percent.

Objective 3.4 KSD's Board of Education and district administration will increase their effectiveness and leadership capacity.

Exemplary & Valued Employees

Objective 4.1 KSD will prioritize all employees by increasing compensation and benefits to rank no lower than 5 out of 12 of peer districts by 2025 and maintaining that position through 2027.

Objective 4.2 The number of staff members who agree that KSD provides a supportive work environment and healthy work-life will increase by two percentage points annually as measured by the stakeholder survey through 2027.

Objective 4.3 KSD will increase the percent of classified and certified staff who agree on the annual stakeholder survey they have expanded access to differentiated professional development and coaching based on experience and need.

Objective 4.4 KSD will fill 100 percent of annual vacancies and retain 90 percent of classified and certified staff that qualify for annual renewal.

A district’s budget is a fluid document that is adopted and monitored to keep pace with district educational priorities while anticipating fiscal influences at the local, state and federal level. The 2023-2024 Kearney School District Budget was developed within the context of the board goals of the District. The goal in developing the budget is to meet the objectives included in the board goals while ensuring sound financial management, long-range planning, and compliance with state requirements.

Total Budget

The 2023-2024 total budget includes expenditures of \$62,007,501 and revenue of \$55,090,822. Daily operations of the District include the General fund and Teacher fund obligations. The total budget includes revenue of \$47,769,515 and expenditures of \$50,185,638 for these obligations. To meet the District goal to recruit, attract, develop, and retain qualified staff, the decision was made to use operating reserves to fund compensation for employees. Salary movement on pay schedules includes step increases (recognizing years of service), recommendations from the salary committee, an increase in board paid insurance, as well as an average increase of approximately 4.88% across all pay schedules. A grant from the Clay County Children’s Fund Board has enabled the District to provide Social & Emotional Services provided to District Students.

Revenue

The total anticipated revenue for all funds is \$55,090,822. This includes \$47,769,515 Operating (General and Teachers funds combined), \$6,690,307 Debt Service and \$631,000 Capital Projects.

- The largest portion of revenue for the Kearney School District is generated from local sources (64%). It is anticipated that the District’s assessed valuation will increase 10% for FY 2024. Preliminary data for the assessed valuation will be made available at the end of June, with final data anticipated in September 2023. The debt levy will remain constant at \$1.1902 per \$100 of assessed valuation. The collection ratio for tax revenue in FY 2021-2022 was 99 percent. The FY 2024 budget was prepared with anticipation of 99% collection rate.

Revenue Source	FY 2020 Actual	FY 2020 Actual	FY 2021 Actual	FY 2021 Actual	FY 2022 Actual	FY 2022 Actual	FY 2023 Forecast	FY 2023 Forecast	FY 2024 Budget	FY 2024 Budget
Local	\$26,687,757	61%	\$27,125,742	59%	\$29,464,566	60%	\$ 37,299,634	37%	\$35,152,658	64%
County	\$ 907,459	2%	\$ 860,628	2%	\$ 899,001	2%	\$ 949,350	1%	\$ 885,000	2%
State	\$14,237,572	33%	\$14,820,934	32%	\$15,295,631	31%	\$ 16,708,482	17%	\$17,025,983	31%
Federal	\$ 1,634,201	4%	\$ 3,434,826	7%	\$ 3,174,628	6%	\$ 1,996,010	2%	\$ 2,027,181	4%
Other	\$ 10,027	0%	\$ 12,491	0%	\$ 434,965	1%	\$ 44,021,039	44%	\$ -	0%
Total	\$43,477,017	100%	\$46,254,622	100%	\$49,268,792	100%	\$100,974,515	100%	\$55,090,822	100%

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Forecast	FY 2024 Budget
TOTAL ASSESSED VALUE DECEMBER 31	395,854,491	406,181,855	458,669,429	490,191,369	539,847,208
LEVY GENERAL FUND	4.0242	4.0245	3.5840	3.5976	3.5701
LEVY DEBT SERVICE FUND	1.1902	1.1902	1.1902	1.1902	1.1902
TOTAL LEVY ALL FUNDS	5.2144	5.2147	4.7742	4.7878	4.7603

- State revenue provides 31 percent of the revenue budget. The per pupil calculation for the State Basic Formula for students in FY24 is based on an anticipated weighted average daily attendance (WADA) of 3,398. The increase in state funds for FY 2024 include additional reimbursement for Early Childhood Special Education costs.
- Federal Revenue for FY 2021 and FY 2022 included one-time funds received for relief during the Covid-19 Pandemic.

Expenditures

The total anticipated expenditures for all funds are \$62,007,501. This total includes \$50,185,638 for Operating (General and Teachers funds combined), \$2,798,499 for Debt Service and \$9,023,364 for Capital Projects.

- Increases to the operating budget include adjustments to salary schedules for eligible staff, additional employee insurance benefits, as well as additional costs for purchased service, supplies, and utilities.
- The District is diligently working to reduce costs.

EXPENDITURES	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Forecast	FY 2024 Budget
CERTIFICATED SALARIES	17,236,433	17,592,350	18,168,444	19,858,407	21,449,412
NON CERTIFICATED SALARIES	4,665,189	4,767,247	5,290,438	5,965,373	6,450,554
HEALTH INSURANCE	2,235,839	2,284,975	2,116,446	2,487,128	2,652,334
OTHER BENEFITS	3,715,017	3,776,274	3,904,147	4,373,678	4,744,812
PURCHASED SERVICES	5,346,316	5,317,850	6,596,174	7,662,017	8,506,271
SUPPLIES	1,900,945	2,004,015	2,016,244	1,816,847	2,314,842
UTILITIES	970,052	835,229	1,105,351	1,228,040	1,444,813
STUDENT ACTIVITY	1,982,703	1,647,552	2,113,722	2,852,250	2,622,600
CAPITAL OUTLAY	4,323,825	729,877	515,823	4,638,335	9,023,364
PRINCIPAL/INTEREST/OTHER	3,978,538	4,942,635	6,039,723	5,122,842	2,798,499
TOTAL EXPENDITURES	46,354,856	43,898,004	47,866,512	56,004,917	62,007,501

Transfers

Every year, the District transfers funds from the Operating fund to the Teacher Fund. The transfer represents the use of local revenue for Teacher's salaries and benefits. The District also, transfers local funds to capital projects to be utilized in maintaining District facilities. At this time, we do not anticipate a transfer for capital projects in FY 2024.

**KEARNEY SCHOOL DISTRICT
425 W WASHINGTON STREET
KEARNEY, MO 64060
COMPARISON OF FUND ACTIVITY**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
BEGINNING FUND BALANCES	18,628,398	15,750,559	18,107,176	19,509,456	64,479,054
TOTAL REVENUES	43,477,017	46,254,622	49,268,792	100,974,515	55,090,822
TOTAL REVENUES AND BALANCES	62,105,415	62,005,180	67,375,968	120,483,971	119,569,876
TRANSFER TO TEACHERS FUND	5,340,810	4,365,938	3,951,392	5,717,867	7,159,785
TRANSFER TO CAPITAL PROJECTS FUND	400,000	800,000	950,000	-	-
TRANSFER FROM OPERATING FUND	(5,740,810)	(5,165,938)	(4,901,392)	(5,717,867)	(7,159,785)
EXPENDITURES	46,354,856	43,898,004	47,866,512	56,004,917	62,007,501
ENDING FUND BALANCES	15,750,559	18,107,176	19,509,456	64,479,054	57,562,375
RESTRICTED FUNDS	-	198,479	902,334	45,328,803	38,898,000

Operating Fund balance

A comparison of the anticipated operating fund balance to operating expenses for FY 2024 operating funds shows a net fund balance of 17.52%. The FY 2024 reserve ratio reflects a deficit spending of operating funds. The reduction in the reserve is the result of the District focus on employee compensation, as well as rising costs of services, supplies, and utilities.

The District continues to strive to increase efficiencies of fiscal operations.

OPERATING FUND	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Forecast	FY 2024 Budget
FUND BALANCE	9,387,298	11,296,595	11,116,627	11,211,107	8,794,984
EXPENDITURES	38,052,493	38,225,492	41,310,967	46,243,740	50,185,638
RESERVE RATIO	24.67%	29.55%	26.91%	24.24%	17.52%

Final Word

While the future of school funding at the state level is uncertain, at the local level patrons have demonstrated their desire to continue the tradition of vibrant and rigorous academic programs. The board of education goal oriented around employee compensation will become increasingly important. The challenge for the future will be to sustain both new and existing academic programs while planning for facility upkeep and expansion due to anticipated growth as well as focusing on competitive salaries. Accomplishing these tasks will require vigilant attention to the ever-changing budgetary landscape.

Should you have any questions about this report or need additional financial information, please contact Ginger Elsea, Business Operations Manager, Kearney School District, 425 W Washington Street, Kearney MO 64060 or by phone at 816-628-4116.

MISSOURI FINANCIAL ACCOUNTING CODE STRUCTURE

The Missouri Financial Accounting Manual which includes comprehensive descriptions is available at

http://www.dese.mo.gov/divadm/finance/acct_manual/CompleteAccountingManual.html.

The overall account code structure is designed to standardize account coding across all Local Education Agencies (LEAs). It creates a common language for use in controlling, recording, accumulating, and reporting the activities of the school districts.

This accounting code structure is designed to satisfy many uses by segmenting the code into several dimensions. Each dimension has a set of descriptors that permits the retrieval of information in whole or in part to answer commonly asked questions. In addition, revenues and expenditures can be aggregated using one or more dimensions of the account code.

The code ranges of the basic system are illustrated below:

FUND	FUNCTION	OBJECT	OPERATIONAL UNIT	PROJECT
XXX	XXXX	XXXX	XXXX	XXXXX

1. Fund Code

The Fund Code consists of three digits and indicates the type of fund. The District has four funds.

- 001 General (Incidental) Fund
- 002 Teachers Fund
- 003 Debt Service Fund
- 004 Capital Projects Fund

2. Function Code

The Function Code describes the action, purpose, or program for which activities are performed. For example, function code 1111, Elementary, includes learning experiences that are concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of their awareness of the world relating to work and life within our culture that should be achieved during the elementary school years.

3. Object Code

The Object Code consists of three parts, the account classification, the object code, and the sub-object code. The account classification code (first digit) identifies the General Ledger section such as assets, liabilities, fund balance, or budgetary accounts. All revenue objects are classified as "5's." All expenditure objects are classified as "6's." The revenue object code (second digit) identifies the source of revenue, such as local, county, state, or federal monies. The expenditure object code (second digit) identifies the service or commodity obtained such as salaries, benefits, purchased services, or supplies. The sub-object code (third and fourth digit) further identifies certain expenditures or revenues.

4. Operational Unit Code
The Operational Unit code refers to individual campuses within the district and individual components within the administration, school service, maintenance, and operation divisions.

5. Project Code (Source of Funds Code)
The Project Code is used to identify a subset of related account codes for a specific grant, as is commonly the case with various federal funds such as Title 1. The Project Code may also be used to segregate specific areas at the operational unit level.

FUND EXPLANATIONS

GENERAL FUND

The General Fund (the only legally required budget) is the group of accounts reflecting daily district activities. This fund accounts for expenditures for non-certified employees, pupil transportation costs, operation of plant, fringe benefits, student activities, community services, food service program, and any expenditure not required or permitted to be accounted for in other funds.

SPECIAL REVENUE (TEACHERS) FUND

This is a special revenue fund that accounts for revenues derived from specific taxes or other designated revenue sources. The Teachers' fund is a special revenue fund which accounts for expenditures for certified employees involved in instruction and administration, and includes revenues restricted by the state and local tax levy allocations for the payment of salaries and benefits for teachers and tuition payments to other districts.

DEBT SERVICE FUND

The district's General Obligations are accounted for through the Debt Service Fund. The Debt Service Fund accounts for the accumulation of resources for and the payment of, principal, interest, and fiscal charges on general long-term debt.

CAPITAL PROJECTS BUILDING FUND

This fund accounts for all spending regarding bond issues and other capital related needs. This fund accounts for the proceeds of long-term debt, taxes, and other revenues designated for acquisition or construction of major capital assets.

KEARNEY SCHOOL DISTRICT
 425 W WASHINGTON
 KEARNEY, MO 64060
 June 15, 2023

KEARNEY R 1 BUDGET PROPOSAL 2023-2024

DESCRIPTION	ACTUAL		AUDITED		AUDITED		(MAY) FORECAST		BUDGET	
	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024	
TOTAL ASSESSED VALUE DECEMBER 31	395,854,491	8%	406,181,855	3%	458,669,429	13%	490,191,369	7%	539,847,208	10%
LEVY GENERAL FUND	4.0242		4.0245		3.5840		3.5976		3.5701	
LEVY DEBT SERVICE FUND	1.1902		1.1902		1.1902		1.1902		1.1902	
TOTAL LEVY ALL FUNDS	5.2144		5.2147		4.7742		4.7878		4.7603	
GENERAL FUND BEGINNING BALANCE	9,601,410.51		9,387,297.70		11,296,594.59		11,138,960.93		11,211,106.85	
GENERAL FUND REVENUE	21,016,552.12		22,312,071.83		22,436,614.28		26,164,310.87		27,217,109.35	
TRANSFERS	(5,740,809.76)		(5,165,938.42)		(4,901,392.38)		(5,717,867.12)		(7,159,784.81)	
GENERAL FUND EXPENSES	15,489,855.17		15,236,836.52		17,692,855.56		20,374,297.83		22,473,447.57	
GENERAL FUND ENDING BALANCE	9,387,297.70		11,296,594.59		11,138,960.93		11,211,106.85		8,794,983.82	
TEACHERS FUND BEGINNING BALANCE	-		-		-		-		-	
TEACHERS FUND REVENUE	17,221,828.42		18,622,716.83		19,666,718.03		20,151,574.89		20,552,405.88	
TRANSFERS	5,340,809.76		4,365,938.42		3,951,392.38		5,717,867.12		7,159,784.81	
TEACHERS FUND EXPENSES	22,562,638.18		22,988,655.25		23,618,110.41		25,869,442.01		27,712,190.69	
TEACHERS FUND ENDING BALANCE	-		-		-		-		-	
DEBT SERVICE FUND BEGINNING BALANCE	3,589,074.94		4,595,640.89		4,743,216.71		4,345,514.19		5,446,933.66	
DEBT SERVICE FUND REVENUE	4,985,103.45		5,090,210.75		5,642,020.85		6,224,261.92		6,690,306.85	
DEBT SERVICE FUND EXPENSES	3,978,537.50		4,942,634.93		6,039,723.37		5,122,842.45		2,798,498.76	
DEBT SERVICE FUND ENDING BALANCE	4,595,640.89		4,743,216.71		4,345,514.19		5,446,933.66		9,338,741.75	
CAPITAL PROJECTS FUND BEGINNING BALANCE	4,439,598.99		1,767,619.98		2,067,365.12		3,144,980.76		5,442,793.58	
CAPITAL PROJECTS BOND BEGINNING BALANCE	998,313.65		(0.00)		(0.00)		880,000.00		42,378,220.18	
CAPITAL PROJECTS BOND REVENUE	-		-		-		44,000,000.00		-	
CAPITAL PROJECTS FUND REVENUE	253,532.78		229,622.27		1,523,438.50		4,434,367.74		631,000.00	
TRANSFERS	400,000.00		800,000.00		950,000.00		-		-	
CAPITAL PROJECTS FUND EXPENSES	3,325,511.79		729,877.13		515,822.86		2,136,554.92		1,998,855.60	
CAPITAL PROJECTS BOND EXPENSES	998,313.65		-		-		2,501,779.82		7,024,508.74	
CAPITAL PROJECTS FUND ENDING BALANCE	1,767,619.98		2,067,365.12		4,024,980.76		47,821,013.76		39,428,649.42	
UNRESTRICTED ENDING FUND BALANCE	24.67%		29.55%		26.96%		24.24%		17.52%	
TOTAL OF ALL FUNDS	15,750,558.57		18,107,176.42		19,509,455.88		64,479,054.27		57,562,374.99	
REVENUE										
LOCAL	26,687,757.08	61%	27,125,742.18	59%	29,464,566.39	60%	37,299,634.30	37%	35,152,657.97	64%
COUNTY	907,459.36	2%	860,627.51	2%	899,000.88	2%	949,350.30	1%	885,000.00	2%
STATE	14,237,572.45	33%	14,820,934.30	32%	15,295,630.84	31%	16,708,481.93	17%	17,025,983.48	31%
FEDERAL	1,634,200.98	4%	3,434,826.31	7%	3,174,628.47	6%	1,996,009.59	2%	2,027,180.63	4%
OTHER	10,026.90	0%	12,491.38	0%	434,965.08	1%	44,021,039.30	44%	-	0%
TOTAL REVENUE	43,477,016.77		46,254,621.68		49,268,791.66		100,974,515.42		55,090,822.08	
EXPENDITURES										
CERTIFICATED SALARIES	17,236,432.79	2%	17,592,349.84	2%	18,168,444.47	3%	19,858,407.02	9%	21,449,411.97	8%
NON CERTIFICATED SALARIES	4,665,189.31	4%	4,767,247.32	2%	5,290,437.73	11%	5,965,373.11	13%	6,450,553.88	8%
HEALTH INSURANCE	2,235,839.22	10%	2,284,974.76	2%	2,116,446.45	-7%	2,487,127.60	18%	2,652,334.27	7%
OTHER BENEFITS	3,715,017.48	2%	3,776,274.01	2%	3,904,146.68	3%	4,373,677.68	12%	4,744,811.85	8%
PURCHASED SERVICES	5,346,315.67	3%	5,317,850.05	-1%	6,596,173.85	24%	7,662,016.69	16%	8,506,270.93	11%
SUPPLIES	1,900,944.65	16%	2,004,014.70	5%	2,016,243.79	1%	1,816,847.49	-10%	2,314,842.47	27%
UTILITIES	970,051.54	-7%	835,228.91	-14%	1,105,350.85	32%	1,228,039.93	11%	1,444,813.00	18%
STUDENT ACTIVITY	1,982,702.69	-1%	1,647,552.18	-17%	2,113,722.15	28%	2,852,250.32	35%	2,622,599.89	-8%
CAPITAL OUTLAY	4,323,825.44	-72%	729,877.13	-83%	515,822.86	-29%	4,638,334.74	799%	9,023,364.34	95%
PRINCIPAL/INTEREST/OTHER	3,978,537.50	2%	4,942,634.93	24%	6,039,723.37	22%	5,122,842.45	-15%	2,798,498.76	-45%
TOTAL EXPENDITURE	46,354,856.29		43,898,003.83		47,866,512.20		56,004,917.03		62,007,501.36	
STUDENT ACTIVITY ACCOUNT BALANCE	705,818.86		629,033.86		675,629.82		533,285.57		533,285.57	
WADA	3373.837	-1%	3344.2656	-1%	3402.8175	2%	3398.0771	0%	3398.0771	0%
SAT	6375.0000		6375.0000		6375.0000		6375.0000		6375.0000	
DVM	1.0810		1.0780		1.0780		1.0800		1.0780	

KEARNEY SCHOOL DISTRICT
425 W WASHINGTON STREET
KEARNEY, MO 64060
COMPARISON OF REVENUE BY OBJECT

Account Code	Account Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 FORECAST	FY 2024 Budget
G R A N D T O T A L		43,477,017	46,254,621	49,268,791	100,974,515	55,090,822
OBJECT 5111 TOTAL	CURRENT TAXES	19,800,510	20,201,407	21,022,718	22,506,261	24,169,295
OBJECT 5112 TOTAL	DELINQUENT TAXES	708,975	1,005,266	718,783	938,928	1,272,068
OBJECT 5113 TOTAL	SCHOOL DISTRICT TRUST FUND PROP C	3,407,067	3,537,128	4,107,062	4,347,512	4,271,142
OBJECT 5114 TOTAL	TAXES (INTANGIBLE)	5,909	2,538	2,340	685	6,000
OBJECT 5115 TOTAL	M & M SURTAX	203,459	225,450	245,877	257,614	225,000
OBJECT 5116 TOTAL	IN LIEU OF TAX	18,830	18,830	18,830	18,830	18,830
OBJECT 5141 TOTAL	EARNINGS/TEMP DEPOSITS	283,757	108,118	137,088	1,718,049	1,200,500
OBJECT 5143 TOTAL	PREMIUM ON BONDS SOLD	0	0	880,000	3,334,160	0
OBJECT 5151 TOTAL	SALES TO PUPILS	368,528	2,257	4,324	622,484	600,000
OBJECT 5161 TOTAL	SALES TO ADULTS	10,262	3,665	3,701	7,153	15,000
OBJECT 5165 TOTAL	FOOD SERVICE - NON PROGRAM	256,719	109,906	187,093	316,893	310,000
OBJECT 5171 TOTAL	ADMISSIONS - STUDENT ACTIVITIES	46,562	0	40,268	46,308	45,000
OBJECT 5173 TOTAL	STUDENT ACTIVITIES	820,532	479,534	986,947	1,217,442	1,100,000
OBJECT 5179 TOTAL	OTHER PUPIL ACTIVITY	7,200	0	0	0	0
OBJECT 5181 TOTAL	COMMUNITY SERVICES	472,742	556,836	634,025	753,400	706,900
OBJECT 5191 TOTAL	RENTALS	78,789	72,725	69,524	71,548	72,978
OBJECT 5192 TOTAL	GIFTS	90,128	113,049	110,507	113,151	110,000
OBJECT 5195 TOTAL	PRIOR PERIOD ADJUSTMENT	7,967	33,228	4,695	331	0
OBJECT 5198 TOTAL	MISC. LOCAL REVENUE	99,821	655,804	290,784	1,028,886	1,029,945
OBJECT 5211 TOTAL	FINES, FORFEIT, ETC.	57,625	48,319	73,592	70,586	70,000
OBJECT 5221 TOTAL	ST. ASSESSED UTILITIES	848,971	811,445	824,469	877,986	815,000
OBJECT 5231 TOTAL	FEDERAL PROPERTIES	864	864	939	778	0
OBJECT 5311 TOTAL	BASIC FORMULA	11,487,380	11,764,755	12,136,275	12,161,246	12,032,731
OBJECT 5312 TOTAL	TRANSPORTATION-STATE	400,833	345,743	505,148	1,494,401	1,494,401
OBJECT 5314 TOTAL	EARLY CHILD SPECIAL ED	570,120	589,887	683,763	959,091	1,259,096
OBJECT 5317 TOTAL	CAREER LADDER				224,700	224,700
OBJECT 5319 TOTAL	Classroom Trust	1,108,524	1,402,384	1,455,019	1,439,554	1,521,297
OBJECT 5324 TOTAL	EARLY CHILDHOOD/P.A.T.	94,280	95,869	118,636	130,170	129,770
OBJECT 5332 TOTAL	CAREER EDUCATION	27,640	39,842	26,500	30,068	27,988
OBJECT 5333 TOTAL	FOOD SERVICE	9,683	10,877	17,630	6,994	9,000
OBJECT 5381 TOTAL	HIGH NEED FUND - SPECIAL ED	538,408	571,577	352,660	261,342	327,000
OBJECT 5397 TOTAL	OTHER STATE REVENUE	705	0	0	917	0
OBJECT 5412 TOTAL	MEDICAID	30,859	40,174	28,160	36,033	20,000
OBJECT 5422 TOTAL	ARP ESSER III			375,776	105,504	241,231
OBJECT 5424 TOTAL	TEACHERS RETENTION GRANT			14,466	0	0
OBJECT 5423 TOTAL	CRSSA ESSER II		257,578	78,831	54,875	47,526
OBJECT 5424 TOTAL	CARES ESSER FUND	61,579	26,987	0	0	0
OBJECT 5425 TOTAL	CARES GEERS			64,413	0	0
OBJECT 5426 TOTAL	GEER II GRANT REIMBURSE PARENTS				1,383	0
OBJECT 5427 TOTAL	CAREER EDUCATION FEDERAL	0	0	0	0	0
OBJECT 5428 TOTAL	CARES		771,675	0	0	0
OBJECT 5437 TOTAL	IDEA Grants	33,552	28,956	8,430	4,812	0
OBJECT 5439 TOTAL	ARP IDEA ECSE 619				88,560	0
OBJECT 5441 TOTAL	IDEA ENTITLEMENT FUNDS PART B IDEA	470,890	681,086	560,501	570,910	620,791
OBJECT 5442 TOTAL	EARLY CHILD SPECIAL ED.	74,407	69,766	82,236	108,342	90,807
OBJECT 5443 TOTAL	ARP IDEA ECSE 619				9,383	0
OBJECT 5444 TOTAL	FOOD SVC EQUIPMENT GRANT				2,268	0
OBJECT 5445 TOTAL	SCHOOL LUNCH PROGRAM	219,370	729,178	1,398,866	631,036	630,000
OBJECT 5446 TOTAL	SCHOOL BREAKFAST PROGRAM	41,380	161,568	289,446	124,388	120,000
OBJECT 5451 TOTAL	TITLE I	93,061	120,726	183,553	179,553	180,295
OBJECT 5461 TOTAL	TITLE IV.A STUDENT SUPPORT	10,097	10,069	9,923	12,603	0
OBJECT 5465 TOTAL	TITLE II A	51,970	54,201	70,062	60,967	76,530
OBJECT 5473 TOTAL	CARES LUNCH PROGRAM	109,182	84,876	0	0	0
OBJECT 5474 TOTAL	CARES BREAKFAST PROGRAM	57,728	23,464	0	0	0
OBJECT 5497 TOTAL	OTHER FEDERAL FUNDING	380,126	374,523	9,965	5,392	0
OBJECT 5611 TOTAL	SALE OF BONDS	0	0	0	44,000,000	0
OBJECT 5631 TOTAL	NET INSURANCE RECOVERY	0	0	0	0	0
OBJECT 5651 TOTAL	SALE OF OTHER PROPERTY	1,481	3,824	422,344	2,351	0
OBJECT 5811 TOTAL	TUITION FROM OTHER LEAS	8,546	8,668	12,621	18,688	0

KEARNEY SCHOOL DISTRICT
425 W WASHINGTON STREET
KEARNEY, MO 64060
COMPARISON OF EXPENDITURES BY FUNCTION

Account Code	Account Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Forecast	FY 2024 BUDGET
GRAND TOTAL		46,354,856	43,898,004	47,866,512	56,004,917	62,007,501
FUNCTION 1111 TOTAL	Elementary	7,077,389	7,386,248	6,695,546	7,373,611	7,699,001
FUNCTION 1131 TOTAL	Middle/Junior High	4,695,294	4,850,019	5,148,748	5,394,480	5,438,052
FUNCTION 1151 TOTAL	High School	2,955,284	3,023,385	3,130,031	3,370,256	3,908,692
FUNCTION 1191 TOTAL	Summer School	43,388	328,724	317,793	404,259	295,855
FUNCTION 1193 TOTAL	ALTERNATIVE PROGRAM	153,343	120,557	210,365	359,633	312,573
FUNCTION 1211 TOTAL	Gifted and Talented	84,331	110,016	119,827	128,301	120,166
FUNCTION 1221 TOTAL	Special Education/Related Services	2,784,377	2,850,028	3,049,468	3,190,383	3,673,307
FUNCTION 1224 TOTAL	Proportionate Share Svcs	5,063	5,424	5,426	4,249	0
FUNCTION 1251 TOTAL	Supplemental Instruction	513,118	530,169	500,421	690,954	691,569
FUNCTION 1281 TOTAL	Early Childhood Special Education	409,200	423,304	590,719	846,034	941,538
FUNCTION 1311 TOTAL	Agricultural Education	112,048	100,179	149,156	227,524	259,120
FUNCTION 1321 TOTAL	Business Education	210,767	228,087	239,683	254,475	256,076
FUNCTION 1331 TOTAL	Family & Consumer Sciences Ed	189,424	193,780	173,365	194,129	200,068
FUNCTION 1341 TOTAL	Health Sciences Education	137,714	143,195	106,426	147,724	151,037
FUNCTION 1371 TOTAL	Project Lead The Way	326,743	252,540	246,748	250,343	262,464
FUNCTION 1391 TOTAL	Other Career Education	81,341	100,000	111,729	112,758	114,777
FUNCTION 1411 TOTAL	Student Activities	785,298	505,018	896,094	1,331,431	1,179,924
FUNCTION 1421 TOTAL	SCHOOL SPONSORED ATHLETICS	1,074,167	1,050,952	1,108,872	1,174,398	1,341,661
FUNCTION 1491 TOTAL	OTHER STUDENT ACTIVITIES	90,890	91,581	108,757	98,444	101,015
FUNCTION 1911 TOTAL	Tuition to Others Districts in MO	135,661	138,183	118,640	77,734	80,000
FUNCTION 1921 TOTAL	Area Career Center Fees	72,304	75,299	113,060	66,714	185,000
FUNCTION 1931 TOTAL	Tuition, Disabled Pgm in MO	0	24,205	6,379	21,946	20,000
FUNCTION 1933 TOTAL	Tuition-SPED Serv-Private Agencies	404,970	242,230	162,690	189,666	385,363
FUNCTION 1941 TOTAL	CONTRACTED EDUCATIONAL SERVICES	250	26,004	10,890	24,541	0
FUNCTION 2113 TOTAL	Social Work Services	266,391	502,655	712,810	1,048,780	1,171,169
FUNCTION 2121 TOTAL	Guidance Services	855,068	945,463	938,214	1,054,126	1,058,668
FUNCTION 2122 TOTAL	Counseling Services	0	0	0	0	0
FUNCTION 2125 TOTAL	Record Maintenance Services		7,705	11,095	11,370	11,856
FUNCTION 2134 TOTAL	Nursing Services	396,865	364,821	438,879	538,331	606,706
FUNCTION 2152 TOTAL	Speech Pathology and Audiology Svcs	304,016	321,540	414,674	410,437	472,733
FUNCTION 2162 TOTAL	Occupational Therapy Related Svcs	181,036	157,313	197,257	230,191	295,678
FUNCTION 2172 TOTAL	Physical Therapy Related Svcs	44,665	43,215	65,219	122,592	111,068
FUNCTION 2182 TOTAL	VISUALLY IMPAIRED VISION SERVICES	21,560	24,524	23,738	25,368	26,000
FUNCTION 2191 TOTAL	Other Support Svcs Student	107,565	114,555	110,717	149,946	175,274
FUNCTION 2212 TOTAL	INSTRUCTION AND CURRICULUM DEV SVCS	777	1,000	0	0	0
FUNCTION 2213 TOTAL	Instructional Staff Trng	12,666	1,317	15,636	37,421	69,849
FUNCTION 2214 TOTAL	Professional Development	105,085	17,011	99,021	149,914	161,437
FUNCTION 2219 TOTAL	Other Improvement of Instruction	62,256	64,220	80,830	76,631	76,530
FUNCTION 2222 TOTAL	School Library Services	622,003	464,479	563,628	620,910	615,552
FUNCTION 2225 TOTAL	INSTRUCTION RELATED TECH	0	0	0	0	0
FUNCTION 2291 TOTAL	Otr Support Services Instructional Staff			31,529	0	0
FUNCTION 2311 TOTAL	Board of Education Svcs	463,545	472,615	451,336	426,670	685,513
FUNCTION 2321 TOTAL	Office Of Superintendent Svcs	1,048,213	961,397	1,353,892	1,355,746	1,502,516
FUNCTION 2322 TOTAL	COMMUNITY RELATIONS SERVICES	89,732	94,087	125,614	149,824	178,543
FUNCTION 2329 TOTAL	OTHER EXECUTIVE ADMINISTRATIVE SVCS	259,758	316,350	403,290	446,541	462,977
FUNCTION 2331 TOTAL	Administrative Technology Services	787,951	655,305	609,321	819,546	878,190
FUNCTION 2411 TOTAL	Office of the Principal Services	2,030,979	2,017,411	2,134,002	2,296,204	2,392,589
FUNCTION 2491 TOTAL	OTHER SUPPORT SERVICES SCHOOL ADMIN	10,598	15,193	14,940	13,206	27,805
FUNCTION 2521 TOTAL	Fiscal Services	242,006	257,596	293,517	359,292	373,332
FUNCTION 2529 TOTAL	Other Fiscal Services	1,783	1,908	932	1,487	2,500
FUNCTION 2541 TOTAL	SERVICE AREA DIRECTION CUSTODIAL	1,169,733	1,190,942	1,289,430	1,347,897	1,473,164
FUNCTION 2542 TOTAL	Care/Upkeep Bldg Services	2,152,034	1,946,179	2,182,091	2,147,997	2,580,700
FUNCTION 2543 TOTAL	Grounds Services				351,806	368,299
FUNCTION 2544 TOTAL	Care/Upkeep Equip Services		9,857	7,624	46,334	26,000
FUNCTION 2545 TOTAL	Vehicle Servicing & Maint Services		43,382	66,384	83,750	105,400
FUNCTION 2546 TOTAL	Security Services	103,371	109,506	83,262	109,950	189,637
FUNCTION 2551 TOTAL	Contracted Pupil Trans Svcs	1,781,536	1,637,103	1,867,302	2,038,025	2,195,984
FUNCTION 2553 TOTAL	Students w/Disabilities Transp	284,719	308,785	366,741	576,781	660,000
FUNCTION 2558 TOTAL	Non Allowable Transportation Exp			108,695	36,329	0
FUNCTION 2559 TOTAL	ECSE Transportation Svcs	142,516	192,012	252,599	356,076	343,031
FUNCTION 2562 TOTAL	Food Prep and Dispensing Svcs	1,250,381	1,225,617	1,805,461	1,664,688	1,977,562
FUNCTION 2611 TOTAL	Central Offices Svcs	0	0	0	0	0
FUNCTION 2661 TOTAL	Data Processing Svcs	0	0	0	0	0
FUNCTION 3111 TOTAL	Community Svcs Puppy Pound	388,752	406,296	360,740	522,743	550,489
FUNCTION 3511 TOTAL	Early Childhood PAT	110,104	97,941	105,217	176,199	218,323
FUNCTION 3512 TOTAL	Early Childhood Instruction	125,350	128,005	124,608	173,682	195,439
FUNCTION 3611 TOTAL	Homeless & Disadvd Stud Activities		1,500	66	1,266	0
FUNCTION 3711 TOTAL	NON PUBLIC SCHOOL STUDENTS SERVICES	0	0	0	0	0
FUNCTION 3811 TOTAL	Custoday and Care of Children SACC	334,186	331,426	409,904	487,983	501,162
FUNCTION 3911 TOTAL	Other Community Services			2,719	0	0
FUNCTION 4051 TOTAL	Bldg Acquisitions/Cons/Improv Svcs	3,707,032	463,654	38,208	2,699,439	7,605,719
FUNCTION 4057 TOTAL	STADIUM IMPROVEMENTS	0	0	0	10,578	2,250
FUNCTION 4091 TOTAL	Other Facilities Svcs	457,570	154,070	193,579	1,248,227	770,000
FUNCTION 5111 TOTAL	Principal - Bonded Indebtedness	2,660,000	3,730,000	5,025,000	2,975,000	0
FUNCTION 5121 TOTAL	Principal - Short Term Loans	92,833	97,057	101,473	106,091	429,843
FUNCTION 5211 TOTAL	Interest - Bonded Indebtedness	1,315,729	1,185,439	1,012,603	2,144,291	2,796,499
FUNCTION 5221 TOTAL	Interest - Short Term Loans	19,321	15,096	49,767	47,087	42,259
FUNCTION 5311 TOTAL	Fees - Bonded Indebtedness	2,809	3,331	2,120	374,177	2,000

KEARNEY SCHOOL DISTRICT
425 W WASHINGTON STREET
KEARNEY, MO 64060
THREE YEAR COMPARISON OF REVENUE ALL FUNDS

OBJECT	DESCRIPTION	FISCAL YEAR 2021-2022 ACTUAL					FISCAL YEAR 2022-2023 FORECAST					FISCAL YEAR 2023-2024 BUDGET				
		GENERAL	TEACHER	DEBT	CAPITAL	TOTAL	GENERAL	TEACHER	DEBT	CAPITAL	TOTAL	GENERAL	TEACHER	DEBT	CAPITAL	TOTAL
5111	CURRENT TAXES	15,781,790	-	5,240,928	-	21,022,718	16,911,426	-	5,594,835	-	22,506,261	18,126,337	-	6,042,958	-	24,169,295
5112	DELINQUENT TAXES	547,444	-	171,340	-	718,783	712,965	-	225,963	-	938,928	954,018	-	318,050	-	1,272,068
5113	SCHOOL DISTRICT TRUST FUND PROP C	-	4,107,062	-	-	4,107,062	-	4,347,512	-	4,347,512	-	4,271,142	-	-	4,271,142	
5114	TAXES (INTANGIBLE)	196	-	-	2,144	2,340	-	-	-	685	-	-	-	-	6,000	
5115	M & M SURTAX	-	-	-	245,877	245,877	-	-	-	257,614	-	-	-	225,000	225,000	
5116	IN LIEU OF TAX	14,532	-	4,298	-	18,830	14,532	-	4,298	-	18,830	14,532	-	4,298	-	18,830
5141	EARNINGS/TEMP DEPOSITS	101,586	456	26,158	8,888	137,088	681,676	636	193,829	841,908	1,718,049	650,000	500	150,000	400,000	1,200,500
5143	PREMIUM ON BONDS SOLD	-	-	-	880,000	880,000	-	-	-	3,334,160	3,334,160	-	-	-	-	
5151	SALES TO PUPILS	4,324	-	-	-	4,324	622,484	-	-	-	622,484	600,000	-	-	-	600,000
5161	SALES TO ADULTS	3,701	-	-	-	3,701	7,153	-	-	-	7,153	15,000	-	-	-	15,000
5165	FOOD SERVICE - NON PROGRAM	187,093	-	-	-	187,093	316,893	-	-	-	316,893	310,000	-	-	-	310,000
5171	ADMISSIONS - STUDENT ACTIVITIES	40,268	-	-	-	40,268	46,308	-	-	-	46,308	45,000	-	-	-	45,000
5173	STUDENT ACTIVITIES	986,947	-	-	-	986,947	1,217,442	-	-	-	1,217,442	1,100,000	-	-	-	1,100,000
5179	OTHER PUPIL ACTIVITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5181	COMMUNITY SERVICES	634,025	-	-	-	634,025	753,400	-	-	-	753,400	706,900	-	-	-	706,900
5191	RENTALS	69,524	-	-	-	69,524	71,548	-	-	-	71,548	72,978	-	-	-	72,978
5192	GIFTS	110,507	-	-	-	110,507	113,151	-	-	-	113,151	110,000	-	-	-	110,000
5195	PRIOR PERIOD ADJUSTMENT	4,695	-	-	-	4,695	331	-	-	-	331	-	-	-	-	-
5198	MISC. LOCAL REVENUE	290,784	-	-	-	290,784	1,028,886	-	-	-	1,028,886	1,029,945	-	-	-	1,029,945
5211	FINES, FORFEIT, ETC.	-	73,592	-	-	73,592	-	70,586	-	-	70,586	-	70,000	-	-	70,000
5221	ST. ASSESSED UTILITIES	635,351	-	189,118	-	824,469	676,831	-	201,155	-	877,986	640,000	-	175,000	-	815,000
5231	FEDERAL PROPERTIES	725	-	214	-	939	584	-	194	-	778	-	-	-	-	-
5311	BASIC FORMULA	-	12,136,275	-	-	12,136,275	-	12,161,246	-	-	12,161,246	-	12,032,731	-	-	12,032,731
5312	TRANSPORTATION-STATE	505,148	-	-	-	505,148	1,494,401	-	-	-	1,494,401	1,494,401	-	-	-	1,494,401
5314	EARLY CHILD SPECIAL ED	-	683,763	-	-	683,763	-	959,091	-	-	959,091	-	1,259,096	-	-	1,259,096
5317	CAREER LADDER	-	-	-	-	-	-	224,700	-	-	224,700	-	224,700	-	-	224,700
5319	Classroom Trust	-	1,455,019	-	-	1,455,019	-	1,439,554	-	-	1,439,554	-	1,521,297	-	-	1,521,297
5324	EARLY CHILDHOOD/P.A.T.	118,636	-	-	-	118,636	130,170	-	-	-	130,170	129,770	-	-	-	129,770
5332	CAREER EDUCATION	993	25,507	-	-	26,500	2,611	27,457	-	-	30,068	-	27,988	-	-	27,988
5333	FOOD SERVICE	17,630	-	-	-	17,630	6,994	-	-	-	6,994	9,000	-	-	-	9,000
5381	HIGH NEED FUND -SPECIAL ED	352,660	-	-	-	352,660	261,342	-	-	-	261,342	327,000	-	-	-	327,000
5397	OTHER STATE REVENUE	-	-	-	-	-	917	-	-	-	917	-	-	-	-	-
5412	MEDICAID	932	27,228	-	-	28,160	36,033	-	-	-	36,033	20,000	-	-	-	20,000
5422	ARP ESSER III	144,984	230,792	-	-	375,776	65,386	40,118	-	-	105,504	-	241,231	-	-	241,231
5423	CRSSA ESSER II	9,130	69,701	-	-	78,831	35,500	19,376	-	-	54,875	35,699	11,827	-	-	47,526
5424	Teachers retention grant	1,947	12,520	-	-	14,466	-	-	-	-	-	-	-	-	-	-
5424	CARES ESSER FUND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5425	CARES TRANSPORTATION SUPPLEMENT	64,413	-	-	-	64,413	-	-	-	-	-	-	-	-	-	-
5426	GEER II GRANT REIMBURSE PARENTS	-	-	-	-	-	1,383	-	-	-	1,383	-	-	-	-	-
5428	CARES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5437	IDEA Grants	8,430	-	-	-	8,430	4,812	-	-	-	4,812	-	-	-	-	-
5439	ARP IDEA ECSE 619	-	-	-	-	-	85,610	2,950	-	-	88,560	-	-	-	-	-
5441	IDEA ENTITLEMENT FUNDS PART B IDEA	-	560,501	-	-	560,501	-	570,910	-	-	570,910	-	620,791	-	-	620,791
5442	EARLY CHILD SPECIAL ED.	-	82,236	-	-	82,236	-	108,342	-	-	108,342	-	90,807	-	-	90,807
5443	ARP IDEA ECSE 619	-	-	-	-	-	9,383	-	-	-	9,383	-	-	-	-	-
5444	FOOD SVC EQUIPMENT GRANT	-	-	-	-	-	2,268	-	-	-	2,268	-	-	-	-	-
5445	SCHOOL LUNCH PROGRAM	1,398,866	-	-	-	1,398,866	631,036	-	-	-	631,036	630,000	-	-	-	630,000
5446	SCHOOL BREAKFAST PROGRAM	289,446	-	-	-	289,446	124,388	-	-	-	124,388	120,000	-	-	-	120,000
5451	TITLE I	8,387	175,166	-	-	183,553	456	179,097	-	-	179,553	-	180,295	-	-	180,295
5461	TITLE IV	9,923	-	-	-	9,923	12,603	-	-	-	12,603	-	-	-	-	-
5465	TITLE II	43,162	26,900	-	-	70,062	60,967	-	-	-	60,967	76,530	-	-	-	76,530
5473	CARES SCHOOL LUNCH PROGRAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5474	CARES SCHOOL BREAKFAST PROGRAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5497	OTHER FEDERAL FUNDING	-	-	9,965	-	9,965	1,404	-	3,988	-	5,392	-	-	-	-	-
5611	SALE OF BONDS	-	-	-	-	-	-	-	-	44,000,000	44,000,000	-	-	-	-	-
5631	NET INSURANCE RECOVERY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5651	SALE OF OTHER PROPERTY	35,814	-	-	386,530	422,344	2,351	-	-	-	2,351	-	-	-	-	-
5692	REFUNDING BONDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811	TUITION FROM OTHER LEAS	12,621	-	-	-	12,621	18,688	-	-	-	18,688	-	-	-	-	-
TOTAL REVENUE		22,436,614	19,666,718	5,642,021	1,523,439	49,268,791	26,164,311	20,151,575	6,224,262	48,434,368	100,974,515	27,217,110	20,552,406	6,690,307	631,000	55,090,822

KEARNEY SCHOOL DISTRICT
425 W WASHINGTON STREET
KEARNEY, MO 64060
THREE YEAR COMPARISON OF EXPENDITURES ALL FUNDS BY FUNCTION

FUNCTION	DESCRIPTION	FISCAL YEAR 2021-2022 ACTUAL					FISCAL YEAR 2022-2023 FORECAST					FISCAL YEAR 2023-2024 BUDGET				
		GENERAL	TEACHER	DEBT	CAPITAL	TOTAL	GENERAL	TEACHER	DEBT	CAPITAL	TOTAL	GENERAL	TEACHER	DEBT	CAPITAL	TOTAL
1111	Elementary	490,157	6,205,389	-	-	6,695,546	522,839	6,850,772	-	-	7,373,611	425,664	7,273,337	-	-	7,699,001
1131	Middle/Junior High	484,805	4,663,943	-	-	5,148,748	298,517	5,095,964	-	-	5,394,480	293,299	5,144,753	-	-	5,438,052
1151	High School	408,435	2,721,596	-	-	3,130,031	389,561	2,980,695	-	-	3,370,256	361,393	3,547,298	-	-	3,908,692
1191	Summer School	28,011	289,782	-	-	317,793	69,019	335,239	-	-	404,259	17,459	278,396	-	-	295,855
1193	Alternative Program	16,954	193,411	-	-	210,365	51,427	308,205	-	-	359,633	55,175	257,398	-	-	312,573
1211	Gifted and Talented	6,319	113,508	-	-	119,827	5,820	122,480	-	-	128,301	4,650	115,516	-	-	120,166
1221	Special Education/Related Services	1,058,807	1,990,661	-	-	3,049,468	1,126,133	2,064,250	-	-	3,190,383	1,299,331	2,373,976	-	-	3,673,307
1224	Proportionate Share Svcs	-	5,426	-	-	5,426	-	4,249	-	-	4,249	-	-	-	-	-
1251	Supplemental Instruction	13,634	486,787	-	-	500,421	16,649	674,305	-	-	690,954	19,105	672,464	-	-	691,569
1281	Early Childhood Special Education	199,247	391,472	-	-	590,719	323,520	522,513	-	-	846,034	333,720	607,818	-	-	941,538
1311	Agricultural Education	7,756	141,399	-	-	149,156	8,690	218,834	-	-	227,524	-	259,120	-	-	259,120
1321	Business Education	3,331	236,352	-	-	239,683	5,334	249,140	-	-	254,475	-	256,076	-	-	256,076
1331	Family & Consumer Sciences Ed	15,225	158,140	-	-	173,365	4,381	189,747	-	-	194,129	-	200,068	-	-	200,068
1341	Health Sciences Education	7,006	99,420	-	-	106,426	13,312	134,412	-	-	147,724	14,935	136,102	-	-	151,037
1371	Project Lead The Way	19,932	226,816	-	-	246,748	15,145	235,197	-	-	250,343	18,195	244,269	-	-	262,464
1391	Other Career Education	10,000	101,729	-	-	111,729	5,084	107,674	-	-	112,758	4,000	110,777	-	-	114,777
1411	Student Activities	887,673	8,421	-	-	896,094	1,323,323	8,108	-	-	1,331,431	1,169,640	10,284	-	-	1,179,924
1421	School Sponsored Athletics	485,219	623,653	-	-	1,108,872	519,724	654,675	-	-	1,174,398	658,155	683,506	-	-	1,341,661
1491	Other Student Activities	10,988	97,769	-	-	108,757	14,784	83,660	-	-	98,444	15,396	85,619	-	-	101,015
1911	Tuition to Others Districts in MO	118,640	-	-	-	118,640	77,734	-	-	77,734	80,000	-	-	-	-	80,000
1921	Area Career Center Fees	113,060	-	-	-	113,060	66,714	-	-	66,714	185,000	-	-	-	-	185,000
1931	Tuition, Disabled Pgm in MO	6,379	-	-	-	6,379	21,946	-	-	21,946	20,000	-	-	-	-	20,000
1933	Tuition SPED Serv Private Agencies	162,690	-	-	-	162,690	189,666	-	-	189,666	385,363	-	-	-	-	385,363
1941	Contracted Educational Services	10,890	-	-	-	10,890	24,541	-	-	24,541	-	-	-	-	-	-
2113	Social Work Services	712,810	-	-	-	712,810	1,048,780	-	-	1,048,780	1,171,169	-	-	-	-	1,171,169
2121	Guidance Services	2,059	936,156	-	-	938,214	4,205	1,049,922	-	-	1,054,126	6,256	1,052,412	-	-	1,058,668
2125	Record Maintenance Services	11,095	-	-	-	11,095	11,370	-	-	11,370	11,856	-	-	-	-	11,856
2134	Nursing Services	438,879	-	-	-	438,879	538,331	-	-	538,331	606,706	-	-	-	-	606,706
2152	Speech Pathology and Audiology Svcs	168,927	245,746	-	-	414,674	166,253	244,184	-	-	410,437	211,458	261,275	-	-	472,733
2162	Occupational Therapy Related Svcs	197,028	229	-	-	197,257	230,191	-	-	230,191	295,678	-	-	-	-	295,678
2172	Physical Therapy Related Svcs	65,219	-	-	-	65,219	122,592	-	-	122,592	111,068	-	-	-	-	111,068
2182	Visually Impaired Vision Services	23,738	-	-	-	23,738	25,368	-	-	25,368	26,000	-	-	-	-	26,000
2191	Other Support Svcs Student	28,901	81,816	-	-	110,717	60,585	89,361	-	-	149,946	83,233	92,041	-	-	175,274
2212	Instruction and Curriculum Dev Svcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2213	Instructional Staff Trng	12,439	3,197	-	-	15,636	34,294	3,127	-	-	37,421	12,484	57,365	-	-	69,849
2214	Professional Development	66,870	32,151	-	-	99,021	131,972	17,942	-	-	149,914	17,415	144,022	-	-	161,437
2219	Other Improvement of Instruction	53,930	26,900	-	-	80,830	76,631	-	-	76,631	76,530	-	-	-	-	76,530
2222	School Library Services	71,671	491,957	-	-	563,628	84,615	536,295	-	-	620,910	90,176	525,376	-	-	615,552
2291	OTR SUPPOR SVCS INSTRCT STAFF	-	31,529	-	-	31,529	-	-	-	-	-	-	-	-	-	-
2311	Board of Education Svcs	451,336	-	-	-	451,336	426,670	-	-	426,670	685,513	-	-	-	-	685,513
2321	Office Of Superintendent Svcs	474,265	879,627	-	-	1,353,892	667,985	687,761	-	-	1,355,746	698,380	804,135	-	-	1,502,516
2322	Community Relation Svcs	125,614	-	-	-	125,614	149,824	-	-	149,824	178,543	-	-	-	-	178,543
2329	Other Executive Administrative Svcs	34,994	368,296	-	-	403,290	40,702	405,839	-	-	446,541	44,777	418,200	-	-	462,977
2331	Administrative Technology Svcs	609,321	-	-	-	609,321	819,546	-	-	819,546	878,190	-	-	-	-	878,190
2411	Office of the Principal Services	606,495	1,527,507	-	-	2,134,002	722,127	1,574,077	-	-	2,296,204	732,723	1,659,865	-	-	2,392,589
2491	Other Support Services School Admin	14,940	-	-	-	14,940	13,206	-	-	13,206	25,486	-	-	-	-	27,805
2521	Fiscal Services	293,517	-	-	-	293,517	358,127	-	1,165	359,292	373,332	-	-	-	-	373,332
2529	Other Fiscal Services	932	-	-	-	932	1,487	-	-	1,487	2,500	-	-	-	-	2,500
2541	Service Area Direction Custodial	1,241,826	-	-	47,605	1,289,430	1,345,578	2,319	-	-	1,347,897	1,395,389	27,775	-	50,000	1,473,164
2542	Care/Upkeep Bldg Services	2,096,901	-	-	85,191	2,182,091	2,021,992	26,818	-	99,187	2,147,997	2,462,924	27,775	-	90,000	2,580,700
2543	Grounds Services	-	-	-	-	-	317,988	26,819	-	7,000	351,806	340,523	27,775	-	-	368,299
2544	Care/Upkeep Equip Services	7,624	-	-	-	7,624	19,515	26,819	-	-	46,334	26,000	-	-	-	26,000
2545	Vehicle Servicing & Maint Services	66,384	-	-	-	66,384	83,750	-	-	83,750	105,400	-	-	-	-	105,400
2546	Security Services	83,262	-	-	-	83,262	109,950	-	-	109,950	189,637	-	-	-	-	189,637
2551	Contracted Pupil Trans Svcs	1,761,194	106,108	-	-	1,867,302	1,941,711	96,314	-	-	2,038,025	2,090,420	105,564	-	-	2,195,984
2553	Students w/Disabilities Transp	366,741	-	-	-	366,741	576,781	-	-	576,781	660,000	-	-	-	-	660,000
2558	Non Allowable Transportation Exp	108,695	-	-	-	108,695	36,329	-	-	36,329	-	-	-	-	-	-
2559	ECSE Transportation Svcs	252,599	-	-	-	252,599	356,076	-	-	356,076	343,031	-	-	-	-	343,031
2562	Food Prep and Dispensing Svcs	1,787,736	17,725	-	-	1,805,461	1,578,356	26,819	-	59,514	1,664,688	1,914,244	27,775	-	35,543	1,977,562
3111	Community Svcs Puppy Pound	360,740	-	-	-	360,740	522,743	-	-	522,743	550,489	-	-	-	-	550,489
3511	Early Childhood PAT	105,217	-	-	-	105,217	104,189	72,011	-	-	176,199	143,236	75,087	-	-	218,323
3512	Early Childhood Instruction	11,113	113,495	-	-	124,608	30,788	142,894	-	-	173,682	48,786	146,653	-	-	195,439
3611	Homeless & Disadv Stud Activities	66	-	-	-	66	1,266	-	-	1,266	-	-	-	-	-	-
3711	Non Public School Students Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3811	Custoday and Care of Children SACC	409,904	-	-	-	409,904	487,983	-	-	487,983	501,162	-	-	-	-	501,162
3911	Other Community Services	2,719	-	-	-	2,719	10,578	-	-	10,578	2,250	-	-	-	-	2,250
4051	Bldg Acquisitions/Cons/Improv Svcs	-	-	-	38,208	38,208	-	-	-	2,699,439	2,699,439	-	-	-	7,605,719	7,605,719
4091	Other Facilities Svcs	-	-	-	193,579	193,579	-	-	-	1,248,227	1,248,227	-	-	-	770,000	770,000
5111	Principal - Bonded Indebtedness	-	-	5,025,000	-	5,025,000	-	-	2,975,000	-	2,975,000	-	-	-	-	-
5121	Principal - Short Term Loans	-	-	-	101,473	101,473	-	-	-	106,091	106,091	-	-	429,843	-	429,843
5211	Interest - Bonded Indebtedness	-	-	1,012,603	-	1,012,603	-	-	2,144,291	-	2,144,291	-	-	2,796,499	-	2,796,499
5221	Interest - Short Term Loans	-	-	-	49,767	49,767	-	-	-	47,087	47,087	-	-	42,259	-	42,259
5311	Fees - Bonded Indebtedness	-	-	2,120	-	2,120	-	-	2,386	371,791	374,177	-	-	2,000	-	2,000
TOTAL EXPENDITURES		17,692,856	23,618,110	6,039,723	515,823	47,866,512	20,374,298	25,869,442	5,122,842	4,638,335	56,004,917	22,473,448	27,712,191	2,798,499	9,023,364	62,007,501

KEARNEY SCHOOL DISTRICT
425 W WASHINGTON STREET
KEARNEY, MO 64060
THREE YEAR COMPARISON OF EXPENDITURES ALL FUNDS BY OBJECT

OBJECT	DESCRIPTION	FISCAL YEAR 2021-2022 ACTUAL					FISCAL YEAR 2022-2023 FORECAST					FISCAL YEAR 2023-2024 BUDGET				
		GENERAL	TEACHER	DEBT	CAPITAL	TOTAL	GENERAL	TEACHER	DEBT	CAPITAL	TOTAL	GENERAL	TEACHER	DEBT	CAPITAL	TOTAL
6111	Regular Salaries	-	15,278,234	-	-	15,278,234	-	17,153,542	-	-	17,153,542	-	17,538,977	-	17,538,977	
6112	Administrators	-	2,103,232	-	-	2,103,232	-	2,187,570	-	-	2,187,570	-	2,308,541	-	2,308,541	
6121	SUB & OTHER PT SALARIES - CERTIFIED	-	184,992	-	-	184,992	28	215,342	-	-	215,370	-	589,180	-	589,180	
6122	OTHER PT SALARIES CERTIFIED	-	126,210	-	-	126,210	-	90,257	-	-	90,257	-	68,062	-	68,062	
6131	SUPPLEMENTAL PAY	118,996	999,060	-	-	1,118,056	85,968	823,475	-	-	909,444	152,745	1,469,741	-	1,622,487	
6141	CERTIFIED UNUSED LEAVE/SEV	-	82,386	-	-	82,386	-	59,990	-	-	59,990	-	90,000	-	90,000	
6151	CLASSIFIED SALARIES - REGULAR	3,956,141	-	-	-	3,956,141	4,686,013	-	-	-	4,686,013	4,920,131	-	-	4,920,131	
6152	Instructional Aide Salaries	795,962	188,738	-	-	984,700	869,865	107,931	-	-	977,796	1,040,391	144,730	-	1,185,121	
6153	Classified Substitute Salaries	52,308	865	-	-	53,173	19,136	-	-	19,136	75,000	-	-	-	75,000	
6161	CLASSIFIED SALARIES - PART-TIME	422,386	-	-	-	422,386	402,680	-	-	-	402,680	412,616	-	-	412,616	
6162	CLASSIFIED PART TIME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6171	CLASSIFIED UNUSED LEAVE/SEV	58,299	-	-	-	58,299	24,897	-	-	-	24,897	35,000	-	-	35,000	
6211	Teachers Retirement	27,097	2,807,490	-	-	2,834,587	39,290	3,130,202	-	-	3,169,492	26,513	3,300,698	-	3,327,210	
6221	CLASSIFIED RETIREMENT	377,271	4,384	-	-	381,655	430,834	18,378	-	-	449,213	464,565	15,011	-	479,576	
6231	OASDI	315,632	51,038	-	-	366,670	345,202	39,787	-	-	384,989	406,786	70,157	-	476,943	
6232	MEDICARE TAX	74,390	260,671	-	-	335,061	85,467	285,578	-	-	371,045	96,220	322,034	-	418,254	
6241	EMPLOYEE INSURANCE	616,614	1,530,811	-	-	2,147,425	755,554	1,757,390	-	-	2,512,943	885,404	1,795,059	-	2,680,463	
6261	WORKER'S COMP INSURANCE	119,285	-	-	-	119,285	133,745	-	-	-	133,745	170,000	-	-	170,000	
6271	UNEMPLOYMENT COMPENSATION	2,622	-	-	-	2,622	387	-	-	-	387	15,000	-	-	15,000	
6311	Purchased Instructional Services	248,969	-	-	-	248,969	183,919	-	-	-	183,919	285,000	-	-	285,000	
6312	INSTRUCTIONAL PROGRAM IMPROVEME	41,512	-	-	-	41,512	74,286	-	-	-	74,286	80,249	-	-	80,249	
6313	PUPIL SERVICES	276,437	-	-	-	276,437	350,701	-	-	-	350,701	659,077	-	-	659,077	
6314	STAFF SERVICES	237,840	-	-	-	237,840	539,269	-	-	-	539,269	-	-	-	-	
6315	AUDIT SERVICES	14,800	-	-	-	14,800	14,800	-	-	-	14,800	15,000	-	-	15,000	
6316	DATA PROCESSING SERVICES	261,372	-	-	-	261,372	288,861	-	-	-	288,861	321,955	-	-	321,955	
6317	LEGAL SERVICES	65,250	-	-	-	65,250	35,900	-	-	-	35,900	55,000	-	-	55,000	
6318	ELECTION SERVICES	7,144	-	-	-	7,144	6,739	-	-	-	6,739	32,000	-	-	32,000	
6319	Other Prof and Technical Services	828,243	-	-	-	828,243	1,377,955	-	-	-	1,377,955	1,553,996	-	-	1,553,996	
6332	Repairs and Maintenance	112,470	-	-	-	112,470	238,608	-	-	-	238,608	248,830	-	-	248,830	
6333	Rentals Land and Buildings	21,551	-	-	-	21,551	22,339	-	-	-	22,339	80,295	-	-	80,295	
6334	Rentals - Equipment	66,063	-	-	-	66,063	69,242	-	-	-	69,242	74,348	-	-	74,348	
6335	Water and Sewer	95,497	-	-	-	95,497	95,070	-	-	-	95,070	129,700	-	-	129,700	
6336	TRASH REMOVAL	50,385	-	-	-	50,385	51,743	-	-	-	51,743	64,269	-	-	64,269	
6337	Tech Related Repairs/Maint	11,430	-	-	-	11,430	11,430	-	-	-	11,430	11,430	-	-	11,430	
6338	RENT Computers & related equip	16,958	-	-	-	16,958	16,958	-	-	-	16,958	17,000	-	-	17,000	
6341	Contracted Pupil Transportation	1,846,157	-	-	-	1,846,157	2,167,439	-	-	-	2,167,439	2,188,164	-	-	2,188,164	
6342	Other Contracted Pupil Transport	457,277	-	-	-	457,277	501,341	-	-	-	501,341	669,784	-	-	669,784	
6343	Travel	150,484	-	-	-	150,484	213,567	-	-	-	213,567	183,411	-	-	183,411	
6351	PROPERTY INSURANCE	189,307	-	-	-	189,307	204,253	-	-	-	204,253	220,593	-	-	220,593	
6352	LIABILITY INSURANCE	202,577	-	-	-	202,577	218,889	-	-	-	218,889	206,295	-	-	206,295	
6353	FIDELITY BOND	90	-	-	-	90	90	-	-	-	90	150	-	-	150	
6359	IRS PENALTY	-	-	-	-	-	-	1,165	-	-	1,165	-	-	-	-	
6361	COMMUNICATION	55,003	-	-	-	55,003	55,684	-	-	-	55,684	86,663	-	-	86,663	
6362	ADVERTISING	758	-	-	-	758	1,003	-	-	-	1,003	3,900	-	-	3,900	
6371	Dues And Memberships	88,967	-	-	-	88,967	113,218	-	-	-	113,218	155,600	-	-	155,600	
6391	OTHER PURCHASED SERVICES	1,530,529	-	-	-	1,530,529	1,257,962	-	-	-	1,257,962	1,600,000	-	-	1,600,000	
6398	OTHER EXPENSES	750	-	-	-	750	5,133	-	-	-	5,133	2,250	-	-	2,250	
6411	GENERAL SUPPLIES	1,587,056	-	-	-	1,587,056	2,150,236	-	-	-	2,150,236	2,265,258	-	-	2,265,258	
6412	SUPPLIES TECHNOLOGY RELATED	992,376	-	-	-	992,376	918,523	-	-	-	918,523	1,026,781	-	-	1,026,781	
6431	Textbooks	147,239	-	-	-	147,239	34,700	-	-	-	34,700	26,488	-	-	26,488	
6441	Library Books	45,297	-	-	-	45,297	46,959	-	-	-	46,959	64,576	-	-	64,576	
6451	Resource Materials	714	-	-	-	714	376	-	-	-	376	200	-	-	200	
6481	ELECTRIC	723,826	-	-	-	723,826	715,512	-	-	-	715,512	866,700	-	-	866,700	
6482	GAS-NATURAL	144,903	-	-	-	144,903	201,436	-	-	-	201,436	255,910	-	-	255,910	
6486	GASOLINE/DIESEL	236,623	-	-	-	236,623	311,092	-	-	-	311,092	322,203	-	-	322,203	
6521	Buildings	-	-	-	231,787	231,787	-	-	-	3,356,256	3,356,256	-	-	7,855,719	7,855,719	
6531	Improve. Other Than Bldgs	-	-	-	-	-	-	-	-	591,410	591,410	-	-	520,000	520,000	
6541	Regular Equipment	-	-	-	132,795	132,795	-	-	-	165,700	165,700	-	-	175,543	175,543	
6551	VEHICLES EXCEPT SCHOOL BUSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6611	Principal Bonded Indebtndness	-	-	5,025,000	-	5,025,000	-	-	2,975,000	-	2,975,000	-	-	-	-	
6612	Principal - Short term loans	-	-	-	101,473	101,473	-	-	-	106,091	106,091	-	-	429,843	429,843	
6621	INTEREST BONDED INDEBTEDNESS	-	-	1,012,603	-	1,012,603	-	-	2,144,291	-	2,144,291	-	-	2,796,499	2,796,499	
6622	INTEREST SHORT TERM LOANS	-	-	-	49,767	49,767	-	-	-	47,087	47,087	-	-	42,259	42,259	
6631	FEES BONDED INDEBTEDNESS	-	-	2,120	-	2,120	-	-	2,386	371,791	374,177	-	-	2,000	2,000	
TOTAL EXPENDITURES		17,692,856	23,618,110	6,089,723	515,823	47,866,512	20,374,298	25,869,442	5,122,842	4,638,335	56,004,917	22,473,448	27,712,191	2,798,499	9,023,364	62,007,501