

KEARNEY™ SCHOOL DISTRICT

Reaching beyond success to develop individuals of character



BUDGET MESSAGE

Fiscal Year 2025

EXECUTIVE SUMMARY OF THE 2024-2025 BUDGET

The 2024-25 budget represents the financial plan of Kearney School District (“District”) for the coming fiscal year. The budget is designed to provide timely and useful information regarding the District's past, present, and projected financial health. It offers a platform for discussion, common language, and financial decisions to prioritize resources in meeting the District’s vision, mission, values, and goals.

Vision: Reaching beyond success to develop individuals of character

Mission: Kearney School District is committed to providing exemplary educational experiences in a safe and supportive learning environment where all students discover their gifts, find their voice, and develop into strong citizens for tomorrow.

Values: Integrity, Respect, Future Readiness, Student Focus, and Resilience

Kearney School District Goals: The basis for establishing any school district budget centers on providing the best all-around education for district students while maintaining fiscal responsibility that allows for both 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 as a part of the District’s 2022-2027 Strategic Plan.

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.



Budget Overview and Statutory Requirements

Chapter 67 of the Missouri State statutes require school districts to prepare an annual budget to identify available resources and guide district spending for the ensuing school year. The statute requires the school district budget document to include five specific components:

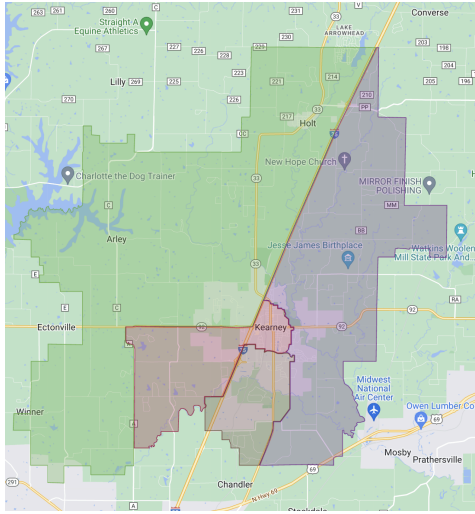
1. A budget message describing the important features of the budget and major changes from the preceding year;
2. Estimated revenues to be received from all sources for the budget year, with a comparative statement of actual or estimated revenues for the two years next preceding, itemized by year, fund, and source;
3. Proposed expenditures for each department, office, commission, and other classification for the budget year, together with a comparative statement of actual or estimated expenditures for the two years next preceding, itemized by year, fund, activity, and object;
4. The amount required for the payment of interest, amortization, and redemption charges on the debt of the political subdivision;
5. A general budget summary including individually identified inter-fund transfers.

In no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus any fund balance for the beginning of the budget year. The statute further prohibits a district from budgeting for a negative fund balance in any fund. The school district's Board of Education is to formally adopt this budget in June before the beginning of the new fiscal year on July 1.

State statutes, in conjunction with generally accepted accounting principles (GAAP) and in accordance with the definitions of the Governmental Accounting Standards Board (GASB) statement of principles on fund accounting systems, have determined the funds appropriate for public school operations. The District follows the legal requirements of the State of Missouri for fund accounting and constructs its budget utilizing the following approved funds:

Funds GAAP		State Fund
General	Fund I	Incidental
Teacher's - Special Revenue	Fund II	Teacher's
Debt Service	Fund III	Debt Service
Capital Projects	Fund IV	Capital Projects
Grants & Donations - Special Revenue	Fund I	Incidental
Nutrition Services - Enterprise	Fund I	Incidental
Student Activities - Fiduciary	Fund I	Incidental

History of the District



What would become Kearney R-1 School District (KSD) began with the construction of the town’s first public school building in 1876. The district was slowly woven together over several decades from small schools scattered across northern Clay County and southern Clinton County. That process began in earnest in 1954 when school leaders determined that consolidation would be in the best interest of the community. Muddy Fork, Bodock, Summerset, Gilliad, Estes, and Sunnyside schools joined the district. A boundary shift in April 1960 added Ferrill Common School. That decade also saw the addition of students in Bethel, Pleasant Grove, Frances Howe, Providence, Downing, and Holt. The east half of

Wagy was annexed in 1971, and Arley was added five years later, completing KSD’s current boundaries.

Student Performance

Kearney School District has a long-standing history of strong student achievement. The 2023-24 school year was the second year school districts were evaluated using DESE’s updated Missouri School Improvement Program (MSIP 6) Annual Performance Report (APR) criteria. The APR’s latest iteration focuses on student performance and the district’s continuous improvement process. This year, the district earned a score of 87.5% and is fully accredited, yielding one of the highest scores in the Kansas City metropolitan area. The table below compares Kearney School District’s 2023 performance on statewide assessments to the state average.

Kearney School District		Missouri District Performance	
English Language Arts	58.06%	English Language Arts	45.98%
Math	59.59%	Math	42.43%
Science	58.07%	Science	41.65%
Social Studies	59.80%	Social Studies	37.35%

Budget Message

A district's budget is a fluid document adopted and monitored to keep pace with district educational priorities while anticipating local, state, and federal fiscal influences. The message below provides historical context for current decision-making. The 2024-2025 Kearney School District budget was developed to work toward achieving the board goals identified within the district's strategic plan. The goal in developing the budget is to meet short-term objectives while ensuring sound financial management, long-range planning, and compliance with state requirements.

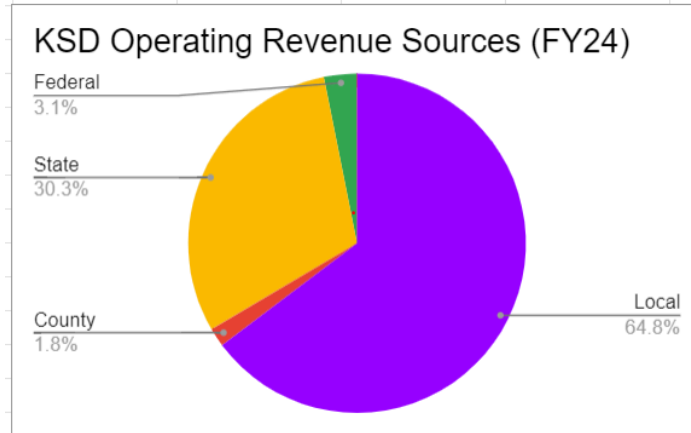
Kearney School District continues to rely on the support of local taxpayers to fund its operations. In 2006-07, a new state foundation formula was implemented driven by four primary factors to determine an individual school's state funding:

- The first component is Average Daily Attendance (ADA), which is derived by averaging together a twice-annual count of students attending during specified count periods multiplied by the attendance rate of all students for the year.
- The State Adequacy Target (SAT) is calculated by averaging the cost per pupil of districts in Missouri that receive a perfect score in the Annual Performance Report and is to be recalculated every two years.
- The Dollar Value Modifier (DMV) is an adjustment based on local cost of living indicators.
- The final factor is the calculation of Local Effort as established in 2004-05. The impact of local effort is to assure that communities continue to support the cost of their local school budgets at a rate equal to or greater than what was in place in 2004-05.

After three years, the foundation formula appropriation in the state budget was inadequate to fund the formula as written. The SAT was not recalculated every two years as prescribed in the formula. A new component became an unexpected fifth factor in determining a district's annual state funding: an appropriation adjustment. In 2009-10, rather than funding the formulas as calculated, the state funded 98.66%. This partial allocation continued until 2015-16 and dipped to 92.58% in 2012-13. For the 2023-24 school year, the SAT is expected to remain at \$6,375 for the fourth year. This is only \$258 more per student than in 2006-07 when the formula was initially implemented. Failure to meet the SAT reduces funding and creates a greater dependence on local revenue sources.

In 2023-24, DESE determined that the COVID-19 pandemic continued to impact FY23 student attendance. As such, payment calculations may include using FY2020 ADA and WADA values. Since student enrollment has not rebounded to pre-pandemic levels, the district will use the FY2020 data for revenue calculations. It is important to note that this provision will not extend beyond FY24, impacting FY25 state revenue.

As previously stated, most of Kearney School District's revenue is local, and local taxpayers subsidize any shortfall of state resources.



During FY11, our community passed a levy that allowed the district to increase our local property tax rate by up to \$.56 to be applied in the FY12 school year. This increase enhanced the district’s ability to hire additional staff and provide additional compensation to employees.

Ten years later, the Blankenship versus Franklin County decision greatly impacted the revenue received from local property taxes. The Court of Appeals found in favor of the taxpayer 619 W.W.3d 491 (MOAppED 2021) on March 2, 2021, and held that Section 137.073.5(2) is unconstitutional to the extent it raises the rate above the voter-approved rate, which lowered the District’s tax rate by \$.4405 which negated approximate three-quarters of the 2011 voter-approved levy.

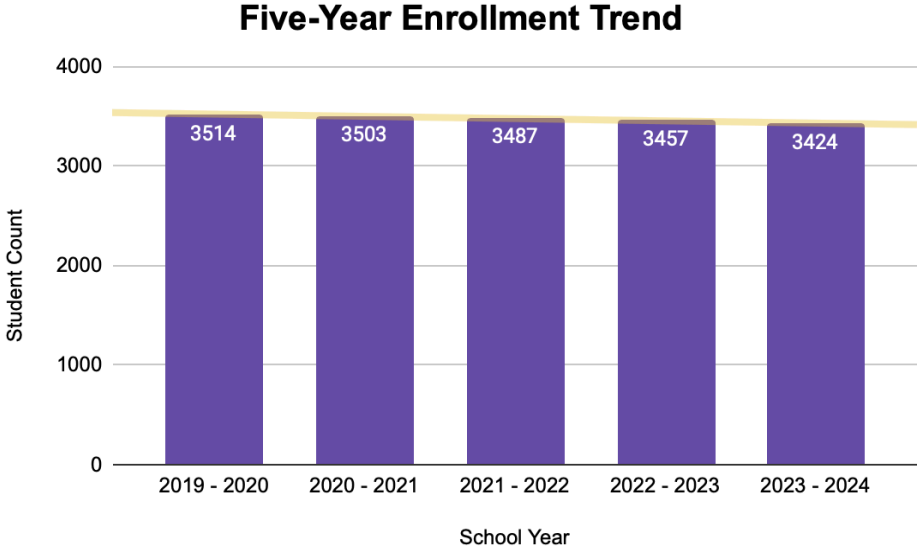
The tax rate in KSD is currently one of the lowest in the Kansas City metropolitan area. Below is the tax rate history and assessed valuation (AV) for the last five years.

Tax Rate History and AV

	FY20	FY21	FY22	FY23	FY24
General	4.0242	4.0245	3.5840	3.5976	3.4290
Teachers	0.0000	0.0000	0.0000	0.0000	0.0000
Debt Service	1.1902	1.1902	1.1902	1.1902	1.1902
Capital Projects	0.0000	0.0000	0.0000	0.0000	0.0000
Total Tax Rate	5.2144	5.2147	4.7742	4.7878	4.6192
Real Estate	\$322,859,843	\$330,398,628	\$375,889,902	\$386,064,105	\$445,941,275
Personal Property	\$72,994,648	\$75,783,227	\$83,304,486	\$104,127,264	\$103,081,834
Total Assessed Valuation	\$395,854,491	\$406,181,855	\$459,194,388	\$490,191,369	\$549,023,109

In April 2022, the district passed a “no tax-rate increase bond” to build a fifth elementary school and addressed deferred maintenance. After analyzing current and projected building capacities and completing a demographic and enrollment study, the district elected to renovate existing elementary schools to add classroom space instead of building a fifth elementary school. While

current enrollment has declined since the pandemic, growth is projected in the next 5-10 years due to planned development. Renovating schools allowed the district to bring parity across elementary schools and add classroom space to accommodate projected enrollment growth without increasing the operational costs that come with a new school.



In August 2023, Kearney School District's ballot measure asked voters to increase the operational levy by \$.45 to hire additional safety and security personnel and improve pay for all employee groups. The levy did not pass, and the district engaged in extensive budget analysis to reduce expenditures to work toward the compensation goals outlined in the strategic plan. Departmental budgets were reduced, and several vacant positions were not replaced through retirement or resignation. The district was able to reallocate approximately \$1.5 million toward compensation improvements.

Significant improvements to staff compensation were made, averaging 6%. Beginning teacher pay increased to \$42,500, and the salary schedule was indexed so that each step received an additional 1.5%, which greatly assisted in recognizing experience as a teacher progresses on the salary schedule. This was a step in the right direction; however, the district will struggle to keep up with rising operational costs and remain competitive with our market comparison districts for compensation (e.g., Excelsior Springs, Liberty, Platte County, and Smithville) without additional revenue.

Every budget year reflects a different story regarding anticipated changes in revenue and expenditures. The following assumptions were made influencing 2024-25 projections.

Total Budget

The 2024-2025 total budget includes expenditures of \$103,468,622 and revenue of \$60,194,944. Daily operations of the District include the General fund and Teacher fund obligations. The total

budget includes revenue of \$50,555,753 and expenditures of \$52,512,553 for these obligations. To meet the District's 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) and salary committee recommendations. The grant from the Clay County Children's Fund Board has enabled the District to provide Social & Emotional Services to district students.

Revenue

The total anticipated revenue for all funds is \$60,194,944. This includes \$50,555,753 Operating (General and Teachers funds combined), \$6,982,251 Debt Service, and \$2,656,940 Capital Projects.

- The largest portion of revenue for the Kearney School District is generated from local sources (64%). The District's assessed valuation is anticipated to increase 3% for FY 2025. Preliminary data for the assessed valuation will be made available at the end of June, with final data anticipated in September 2024.
- The debt levy will remain constant at \$1.1902 per \$100 of assessed valuation. The collection ratio for tax revenue in FY 2022-2023 was 100 percent. The FY 2025 budget was prepared with anticipation of 100% collection rate.
- State revenue provides 31 percent of the revenue budget. The per pupil calculation for the State Basic Formula for students in FY25 is based on an anticipated weighted average daily attendance (WADA) of 3,418. The increase in state funds for FY 2025 includes an increase in the State adequacy target (SAT) from 6375 to 6760.
- Federal Revenue for FY 2021, FY 2022, FY 2023, and FY 2024 included one-time funds received for relief during the COVID-19 pandemic.

Expenditures

The total anticipated expenditures for all funds are \$103,468,622. This total includes \$52,512,553 for Operating (General and Teachers funds combined), \$10,361,909 for Debt Service and \$40,594,160 for Capital Projects.

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

Transfers

Every year, the District transfers funds from the Operating fund to the Teacher Fund. The transfer represents the use of local revenue for teachers' 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 2025.

Operating Fund balance

A comparison of the anticipated operating fund balance to operating expenses for FY 2025 operating funds shows a net fund balance of 18.26%. The FY 2025 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 fiscal operations efficiencies.

The sections below provide greater detail regarding the 2024-25 budget. We are pleased to present a budget that bases decisions on the priorities outlined in the strategic plan. We appreciate the contributions of every stakeholder during the development of this document. Our administration is committed to transparency regarding district finances, and we prudently allocate the funds entrusted to us. This document is presented to you by the Finance Department with a desire to provide transparent information about the 2024-25 budget.

Final Word

The future of school funding at the state level is uncertain. District administration continues to evaluate recent laws, such as SB 727 and SB 190, to determine future implications for the Kearney School District. At the local level, patrons have demonstrated their desire to continue the tradition of vibrant and rigorous academic programs. The Board of Education's goals 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 and 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 Kearney School District, 425 W Washington St., Kearney, MO 64060, or by phone at 816-628-4116.

Ginger Elsea, MBA
Business Operations Manager

Emily Miller, Ed.D.
Superintendent of Schools

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

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

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.

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, which includes assets, liabilities, fund balance, and 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.

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.

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. It may also be used to segregate specific areas at the operational unit level.

FUND EXPLANATIONS

General Fund: The 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 that 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 13, 2024

KEARNEY R 1 BUDGET 2024-2025

DESCRIPTION	ACTUAL		ACTUAL		ACTUAL		FORECAST		BUDGET	
	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
TOTAL ASSESSED VALUE DECEMBER 31	406,181,855	3%	458,669,429	13%	490,191,369	7%	549,023,109	12%	565,738,322	3%
LEVY GENERAL FUND	4.0245		3.5840		3.5976		3.4290		3.4304	
LEVY DEBT SERVICE FUND	1.1902		1.1902		1.1902		1.1902		1.1902	
TOTAL LEVY ALL FUNDS	5.2147		4.7742		4.7878		4.6192		4.6206	
GENERAL FUND BEGINNING BALANCE	9,387,297.70		11,296,594.59		11,138,960.93		11,369,853.17		11,545,289.09	
GENERAL FUND REVENUE	22,312,071.83		22,436,614.28		26,066,862.81		27,556,327.31		27,590,764.23	
TRANSFERS	(5,165,938.42)		(4,901,392.38)		(5,542,849.46)		(6,272,044.32)		(6,157,142.38)	
GENERAL FUND EXPENSES	15,236,836.52		17,692,855.56		20,293,121.11		21,108,847.08		23,390,422.59	
GENERAL FUND ENDING BALANCE	11,296,594.59		11,138,960.93		11,369,853.17		11,545,289.09		9,588,488.34	
TEACHERS FUND BEGINNING BALANCE	-		-		-		-		-	
TEACHERS FUND REVENUE	18,622,716.83		19,666,718.03		20,265,627.17		21,308,294.65		22,964,988.47	
TRANSFERS	4,365,938.42		3,951,392.38		5,542,849.46		6,272,044.32		6,157,142.38	
TEACHERS FUND EXPENSES	22,988,655.25		23,618,110.41		25,808,476.63		27,580,338.97		29,122,130.85	
TEACHERS FUND ENDING BALANCE	-		-		-		-		-	
DEBT SERVICE FUND BEGINNING BALANCE	4,595,640.89		4,743,216.71		4,345,514.19		5,478,743.48		9,811,916.78	
DEBT SERVICE FUND REVENUE	5,090,210.75		5,642,020.85		6,254,906.89		7,131,156.05		6,982,251.48	
DEBT SERVICE FUND EXPENSES	4,942,634.93		6,039,723.37		5,121,677.60		2,797,982.75		10,361,908.76	
DEBT SERVICE FUND ENDING BALANCE	4,743,216.71		4,345,514.19		5,478,743.48		9,811,916.78		6,432,259.50	
CAPITAL PROJECTS FUND BEGINNING BALANCE	1,767,619.98		2,067,365.12		3,144,980.76		2,667,357.68		3,340,945.99	
CAPITAL PROJECTS BOND BEGINNING BALANCE	(0.00)		(0.00)		880,000.00		46,155,505.54		39,275,172.18	
CAPITAL PROJECTS BOND REVENUE					47,792,215.42					
CAPITAL PROJECTS FUND REVENUE	229,622.27		1,523,438.50		747,365.33		2,922,031.40		2,656,940.14	
TRANSFERS	800,000.00		950,000.00		-		-		-	
CAPITAL PROJECTS FUND EXPENSES	729,877.13		515,822.86		1,224,988.41		2,248,443.09		3,352,105.99	
CAPITAL PROJECTS BOND EXPENSES					2,516,709.88		6,880,333.36		37,242,054.26	
CAPITAL PROJECTS FUND ENDING BALANCE	2,067,365.12		4,024,980.76		48,822,863.22		42,616,118.17		4,678,898.06	
UNRESTRICTED ENDING FUND BALANCE	29.55%		26.96%		24.66%		23.71%		18.26%	
TOTAL OF ALL FUNDS	18,107,176.42		19,509,455.88		65,671,459.87		63,973,324.04		20,699,645.90	
REVENUE										
LOCAL	27,125,742.18	59%	29,464,566.39	60%	37,305,175.53	37%	38,150,635.21	65%	38,728,686.07	64%
COUNTY	860,627.51	2%	899,000.88	2%	957,950.45	1%	1,051,466.07	2%	1,079,502.66	2%
STATE	14,820,934.30	32%	15,295,630.84	31%	16,694,805.94	17%	17,854,429.78	30%	18,875,057.11	31%
FEDERAL	3,434,826.31	7%	3,174,628.47	6%	2,148,006.40	2%	1,841,525.64	3%	1,511,698.47	3%
OTHER	12,491.38	0%	434,965.08	1%	44,021,039.30	44%	19,752.71	0%	-	0%
TOTAL REVENUE	46,254,621.68		49,268,791.66		101,126,977.62		58,917,809.41		60,194,944.32	
EXPENDITURES										
CERTIFICATED SALARIES	17,592,349.84	2%	18,168,444.47	3%	19,892,535.30	9%	21,404,294.62	8%	22,446,645.63	5%
NON CERTIFICATED SALARIES	4,767,247.32	2%	5,290,437.73	11%	5,790,028.50	9%	6,503,709.90	12%	7,095,932.63	9%
HEALTH INSURANCE	2,284,974.76	2%	2,116,446.45	-7%	2,476,794.02	17%	2,810,933.70	13%	3,047,890.96	8%
OTHER BENEFITS	3,776,274.01	2%	3,904,146.68	3%	4,355,855.39	12%	4,637,687.98	6%	5,022,483.23	8%
PURCHASED SERVICES	5,317,850.05	-1%	6,596,173.85	24%	7,757,083.57	18%	7,613,208.58	-2%	8,457,093.28	11%
SUPPLIES	2,004,014.70	5%	2,016,243.79	1%	2,197,452.76	9%	1,996,047.93	-9%	2,368,041.10	19%
UTILITIES	835,228.91	-14%	1,105,350.85	32%	1,226,165.29	11%	1,116,880.82	-9%	1,520,313.83	36%
STUDENT ACTIVITY	1,647,552.18	-17%	2,113,722.15	28%	2,405,682.91	14%	2,606,422.52	8%	2,554,152.78	-2%
CAPITAL OUTLAY	729,877.13	-83%	515,822.86	-29%	3,741,698.29	625%	9,128,776.45	144%	40,594,160.25	345%
PRINCIPAL/INTEREST/OTHER	4,942,634.93	24%	6,039,723.37	22%	5,121,677.60	-15%	2,797,982.75	-45%	10,361,908.76	270%
TOTAL EXPENDITURE	43,898,003.83		47,866,512.20		54,964,973.63		60,615,945.25		103,468,622.45	
STUDENT ACTIVITY ACCOUNT BALANCE	629,034		675,630		630,688		630,688		629,034	

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

Account Code	Account Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Forecast	FY 2025 Budget
G R A N D T O T A L		46,254,621	49,268,791	101,126,978	58,917,809	60,194,944
OBJECT 5111 TOTAL	CURRENT TAXES	20,201,407	21,022,718	22,506,261	24,475,660	24,833,480
OBJECT 5112 TOTAL	DELINQUENT TAXES	1,005,266	718,783	1,005,308	899,622	1,307,025
OBJECT 5113 TOTAL	SCHOOL DISTRICT TRUST FUND PROP C	3,537,128	4,107,062	4,350,634	4,789,280	5,172,496
OBJECT 5114 TOTAL	TAXES (INTANGIBLE)	2,538	2,340	685	11,568	6,000
OBJECT 5115 TOTAL	M & M SURTAX	225,450	245,877	257,983	264,954	200,000
OBJECT 5116 TOTAL	IN LIEU OF TAX	18,830	18,830	18,830	18,830	18,830
OBJECT 5141 TOTAL	EARNINGS/TEMP DEPOSITS	108,118	137,088	1,852,763	3,684,541	3,071,440
OBJECT 5143 TOTAL	PREMIUM ON BONDS SOLD	0	880,000	3,334,160	0	0
OBJECT 5151 TOTAL	SALES TO PUPILS	2,257	4,324	623,556	640,975	702,393
OBJECT 5161 TOTAL	SALES TO ADULTS	3,665	3,701	6,671	14,552	10,719
OBJECT 5165 TOTAL	FOOD SERVICE - NON PROGRAM	109,906	187,093	316,647	324,034	337,490
OBJECT 5171 TOTAL	ADMISSIONS - STUDENT ACTIVITIES	0	40,268	46,308	49,843	45,000
OBJECT 5173 TOTAL	STUDENT ACTIVITIES	479,534	986,947	1,039,349	1,170,882	1,100,000
OBJECT 5179 TOTAL	OTHER PUPIL ACTIVITY	0	0	0	0	0
OBJECT 5181 TOTAL	COMMUNITY SERVICES	556,836	634,025	729,364	849,011	849,011
OBJECT 5191 TOTAL	RENTALS	72,725	69,524	71,548	74,173	74,802
OBJECT 5192 TOTAL	GIFTS	113,049	110,507	113,151	103,450	0
OBJECT 5195 TOTAL	PRIOR PERIOD ADJUSTMENT	33,228	4,695	953	25,011	0
OBJECT 5198 TOTAL	MISC. LOCAL REVENUE	655,804	290,784	1,031,004	754,249	1,000,000
OBJECT 5211 TOTAL	FINES, FORFEIT, ETC.	48,319	73,592	79,186	40,001	70,000
OBJECT 5221 TOTAL	ST. ASSESSED UTILITIES	811,445	824,469	877,986	1,009,503	1,009,503
OBJECT 5231 TOTAL	FEDERAL PROPERTIES	864	939	778	1,963	0
OBJECT 5311 TOTAL	BASIC FORMULA	11,764,755	12,136,275	12,162,107	12,102,599	12,946,467
OBJECT 5312 TOTAL	TRANSPORTATION-STATE	345,743	505,148	1,494,401	1,610,311	1,610,311
OBJECT 5314 TOTAL	EARLY CHILD SPECIAL ED	589,887	683,763	959,091	1,275,647	1,421,500
OBJECT 5317 TOTAL	CAREER LADDER			224,700	475,200	300,000
OBJECT 5319 TOTAL	Classroom Trust	1,402,384	1,455,019	1,439,951	1,534,441	2,112,758
OBJECT 5324 TOTAL	EARLY CHILDHOOD/P.A.T.	95,869	118,636	115,235	124,220	100,000
OBJECT 5332 TOTAL	CAREER EDUCATION	39,842	26,500	30,068	29,986	26,560
OBJECT 5333 TOTAL	FOOD SERVICE	10,877	17,630	6,994	8,164	9,000
OBJECT 5342 TOTAL	EVIDENCE BASED READING				30,995	0
OBJECT 5381 TOTAL	HIGH NEED FUND -SPECIAL ED	571,577	352,660	261,342	422,058	300,000
OBJECT 5384 TOTAL	SCHOOL SAFETY GRANT				199,988	0
OBJECT 5397 TOTAL	OTHER STATE REVENUE	0	0	917	40,821	48,461
OBJECT 5412 TOTAL	MEDICAID	40,174	28,160	36,033	32,355	20,000
OBJECT 5422 TOTAL	ARP ESSER III		375,776	105,504	259,287	0
OBJECT 5424 TOTAL	TEACHERS RETENTION GRANT		14,466	0	0	0
OBJECT 5423 TOTAL	CRSSA ESSER II	257,578	78,831	54,875	43,670	0
OBJECT 5424 TOTAL	CARES ESSER FUND	26,987	0	0	0	0
OBJECT 5425 TOTAL	CARES GEERS		64,413	0	0	0
OBJECT 5426 TOTAL	GEER II GRANT REIMBURSE PARENTS			1,383	5,069	0
OBJECT 5427 TOTAL	CAREER EDUCATION FEDERAL	0	0	0	0	0
OBJECT 5428 TOTAL	CARES	771,675	0	0	0	0
OBJECT 5437 TOTAL	IDEA Grants	28,956	8,430	4,812	28,108	0
OBJECT 5439 TOTAL	ARP IDEA ECSE 619			147,759	2,415	0
OBJECT 5441 TOTAL	IDEA ENTITLEMENT FUNDS PART B IDEA	681,086	560,501	570,910	621,840	636,635
OBJECT 5442 TOTAL	EARLY CHILD SPECIAL ED.	69,766	82,236	108,342	106,449	76,926
OBJECT 5443 TOTAL	ARP IDEA ECSE 619			10,522	0	0
OBJECT 5444 TOTAL	FOOD SVC EQUIPMENT GRANT			2,268	1,344	0
OBJECT 5445 TOTAL	SCHOOL LUNCH PROGRAM	729,178	1,398,866	727,361	372,461	415,677
OBJECT 5446 TOTAL	SCHOOL BREAKFAST PROGRAM	161,568	289,446	114,750	83,780	88,434
OBJECT 5451 TOTAL	TITLE I	120,726	183,553	179,553	206,607	201,147
OBJECT 5461 TOTAL	TITLE IV.A STUDENT SUPPORT	10,069	9,923	15,599	10,823	0
OBJECT 5465 TOTAL	TITLE II A	54,201	70,062	57,971	62,167	72,880
OBJECT 5473 TOTAL	CARES LUNCH PROGRAM	84,876	0	0	0	0
OBJECT 5474 TOTAL	CARES BREAKFAST PROGRAM	23,464	0	0	0	0
OBJECT 5497 TOTAL	OTHER FEDERAL FUNDING	374,523	9,965	10,364	5,150	0
OBJECT 5611 TOTAL	SALE OF BONDS	0	0	44,000,000	0	0
OBJECT 5631 TOTAL	NET INSURANCE RECOVERY	0	0	0	0	0
OBJECT 5651 TOTAL	SALE OF OTHER PROPERTY	3,824	422,344	2,351	8,890	0
OBJECT 5811 TOTAL	TUITION FROM OTHER LEAS	8,668	12,621	18,688	10,863	0

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

Account Code	Account Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Forecast	FY 2025 Budget
GRAND TOTAL		43,898,004	47,866,512	54,964,974	60,615,946	103,468,622
FUNCTION 1111 TOTAL	Elementary	7,386,248	6,695,546	7,400,278	7,919,739	7,817,022
FUNCTION 1131 TOTAL	Middle/Junior High	4,850,019	5,148,748	5,429,916	5,563,243	5,727,554
FUNCTION 1151 TOTAL	High School	3,023,385	3,130,031	3,413,846	3,628,348	4,256,561
FUNCTION 1191 TOTAL	Summer School	328,724	317,793	342,565	235,296	322,047
FUNCTION 1193 TOTAL	ALTERNATIVE PROGRAM	120,557	210,365	336,464	312,647	342,102
FUNCTION 1211 TOTAL	Gifted and Talented	110,016	119,827	128,216	165,894	115,985
FUNCTION 1221 TOTAL	Special Education/Related Services	2,850,028	3,049,468	3,254,225	3,644,581	3,875,960
FUNCTION 1224 TOTAL	Proportionate Share Svcs	5,424	5,426	5,592	2,636	0
FUNCTION 1251 TOTAL	Supplemental Instruction	530,169	500,421	695,421	695,932	765,478
FUNCTION 1281 TOTAL	Early Childhood Special Education	423,304	590,719	789,328	762,582	718,583
FUNCTION 1311 TOTAL	Agricultural Education	100,179	149,156	227,277	159,409	137,626
FUNCTION 1321 TOTAL	Business Education	228,087	239,683	255,238	262,639	275,524
FUNCTION 1331 TOTAL	Family & Consumer Sciences Ed	193,780	173,365	194,032	205,347	212,671
FUNCTION 1341 TOTAL	Health Sciences Education	143,195	106,426	147,911	152,006	158,565
FUNCTION 1371 TOTAL	Project Lead The Way	252,540	246,748	250,278	261,188	284,377
FUNCTION 1391 TOTAL	Other Career Education	100,000	111,729	114,322	129,618	130,197
FUNCTION 1411 TOTAL	Student Activities	505,018	896,094	1,143,538	1,008,766	996,748
FUNCTION 1421 TOTAL	SCHOOL SPONSORED ATHLETICS	1,050,952	1,108,872	1,160,595	1,310,317	1,415,930
FUNCTION 1491 TOTAL	OTHER STUDENT ACTIVITIES	91,581	108,757	98,353	99,263	141,474
FUNCTION 1911 TOTAL	Tuition to Others Districts in MO	138,183	118,640	72,770	56,562	48,000
FUNCTION 1921 TOTAL	Area Career Center Fees	75,299	113,060	64,644	60,170	207,800
FUNCTION 1931 TOTAL	Tuition, Disabled Pgm in MO	24,205	6,379	21,946	23,391	23,000
FUNCTION 1933 TOTAL	Tuition-SPED Serv-Private Agencies	242,230	162,690	189,697	293,958	426,000
FUNCTION 1941 TOTAL	CONTRACTED EDUCATIONAL SERVICES	26,004	10,890	22,489	0	0
FUNCTION 2113 TOTAL	Social Work Services	502,655	712,810	1,048,491	1,180,648	1,198,403
FUNCTION 2121 TOTAL	Guidance Services	945,463	938,214	1,056,695	1,026,556	1,018,427
FUNCTION 2125 TOTAL	Record Maintenance Services	7,705	11,095	11,370	12,220	11,856
FUNCTION 2134 TOTAL	Nursing Services	364,821	438,879	508,568	587,756	576,173
FUNCTION 2152 TOTAL	Speech Pathology and Audiology Svcs	321,540	414,674	410,783	592,876	689,589
FUNCTION 2162 TOTAL	Occupational Therapy Related Svcs	157,313	197,257	231,672	274,983	307,583
FUNCTION 2172 TOTAL	Physical Therapy Related Svcs	43,215	65,219	125,225	109,601	127,492
FUNCTION 2182 TOTAL	VISUALLY IMPAIRED VISION SERVICES	24,524	23,738	25,368	24,865	34,000
FUNCTION 2191 TOTAL	Other Support Svcs Student	114,555	110,717	148,079	136,794	159,726
FUNCTION 2212 TOTAL	INSTRUCTION AND CURRICULUM DEV SVCS	1,000	0	0	0	400
FUNCTION 2213 TOTAL	Instructional Staff Trng	1,317	15,636	37,886	20,893	65,727
FUNCTION 2214 TOTAL	Professional Development	17,011	99,021	144,010	67,373	152,718
FUNCTION 2219 TOTAL	Other Improvement of Instruction	64,220	80,830	78,057	86,699	72,880
FUNCTION 2222 TOTAL	School Library Services	464,479	563,628	601,752	619,937	727,246
FUNCTION 2291 TOTAL	Otr Support Services Instructional Staff		31,529	0	0	0
FUNCTION 2311 TOTAL	Board of Education Svcs	472,615	451,336	410,380	662,728	788,064
FUNCTION 2321 TOTAL	Office Of Superintendent Svcs	961,397	1,353,892	1,461,823	1,238,233	1,493,057
FUNCTION 2322 TOTAL	COMMUNITY RELATIONS SERVICES	94,087	125,614	153,875	164,974	218,692
FUNCTION 2329 TOTAL	OTHER EXECUTIVE ADMINISTRATIVE SVCS	316,350	403,290	446,648	471,462	491,849
FUNCTION 2331 TOTAL	Administrative Technology Services	655,305	609,321	798,498	840,308	1,049,603
FUNCTION 2411 TOTAL	Office of the Principal Services	2,017,411	2,134,002	2,285,137	2,333,983	2,477,591
FUNCTION 2491 TOTAL	OTHER SUPPORT SERVICES SCHOOL ADMIN	15,193	14,940	17,702	14,818	29,305
FUNCTION 2521 TOTAL	Fiscal Services	257,596	293,517	358,147	382,715	389,708
FUNCTION 2529 TOTAL	Other Fiscal Services	1,908	932	1,487	2,167	2,500
FUNCTION 2541 TOTAL	SERVICE AREA DIRECTION CUSTODIAL	1,190,942	1,289,430	1,362,506	1,694,509	2,040,615
FUNCTION 2542 TOTAL	Care/Upkeep Bldg Services	1,946,179	2,182,091	2,118,830	2,168,297	2,516,755
FUNCTION 2543 TOTAL	Grounds Services			349,628	424,284	451,890
FUNCTION 2544 TOTAL	Care/Upkeep Equip Services	9,857	7,624	19,653	13,637	20,000
FUNCTION 2545 TOTAL	Vehicle Servicing & Maint Services	43,382	66,384	80,442	66,083	120,483
FUNCTION 2546 TOTAL	Security Services	109,506	83,262	110,789	310,391	95,959
FUNCTION 2551 TOTAL	Contracted Pupil Trans Svcs	1,637,103	1,867,302	2,061,455	2,169,147	2,479,056
FUNCTION 2553 TOTAL	Students w/Disabilities Transp	308,785	366,741	575,572	695,280	668,000
FUNCTION 2558 TOTAL	Non Allowable Transportation Exp		108,695	36,329	64,624	73,000
FUNCTION 2559 TOTAL	ECSE Transportation Svcs	192,012	252,599	363,667	454,778	493,374
FUNCTION 2562 TOTAL	Food Prep and Dispensing Svcs	1,225,617	1,805,461	1,634,879	1,646,967	1,615,424
FUNCTION 2573 TOTAL	Warehousing & Distribution Svcs				4,041	4,113
FUNCTION 2645 TOTAL	Health Services				5,505	0
FUNCTION 2651 TOTAL	Statistical Services				94,732	103,730
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	406,296	360,740	546,494	587,735	610,726
FUNCTION 3511 TOTAL	Early Childhood PAT	97,941	105,217	190,539	265,292	231,202
FUNCTION 3512 TOTAL	Early Childhood Instruction	128,005	124,608	208,700	244,504	253,806
FUNCTION 3611 TOTAL	Homeless & Disadv Stud Activities	1,500	66	1,500	1,500	0
FUNCTION 3711 TOTAL	NON PUBLIC SCHOOL STUDENTS SERVICES	0	0	0	0	0
FUNCTION 3811 TOTAL	Custody and Care of Children SACC	331,426	409,904	452,463	477,874	509,337
FUNCTION 3911 TOTAL	Other Community Services		2,719	0	0	0
FUNCTION 4051 TOTAL	Bldg Acquisitions/Cons/Improv Svcs	463,654	38,208	2,667,487	7,196,774	39,622,051
FUNCTION 4057 TOTAL	STADIUM IMPROVEMENTS	0	0	9,981	16,743	0
FUNCTION 4091 TOTAL	Other Facilities Svcs	154,070	193,579	406,817	937,045	300,000
FUNCTION 5111 TOTAL	Principal - Bonded Indebtedness	3,730,000	5,025,000	2,975,000	0	7,585,000
FUNCTION 5121 TOTAL	Principal - Short Term Loans	97,057	101,473	106,091	429,843	380,000
FUNCTION 5211 TOTAL	Interest - Bonded Indebtedness	1,185,439	1,012,603	2,144,291	2,796,499	2,775,409
FUNCTION 5221 TOTAL	Interest - Short Term Loans	15,096	49,767	47,087	42,259	35,400
FUNCTION 5311 TOTAL	Fees - Bonded Indebtedness	3,331	2,120	374,177	1,484	1,500

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

OBJECT	DESCRIPTION	FISCAL YEAR 2022-2023 ACTUAL					FISCAL YEAR 2023-2024 FORECAST					FISCAL YEAR 2024-2025 BUDGET				
		GENERAL	TEACHER	DEBT	CAPITAL	TOTAL	GENERAL	TEACHER	DEBT	CAPITAL	TOTAL	GENERAL	TEACHER	DEBT	CAPITAL	TOTAL
5111	CURRENT TAXES	16,911,426	-	5,594,835	-	22,506,261	18,169,172	-	6,306,488	-	24,475,660	18,436,733	-	6,396,747	-	24,833,480
5112	DELINQUENT TAXES	757,614	-	247,695	-	1,005,308	656,830	-	242,792	-	899,622	970,354	-	336,671	-	1,307,025
5113	SCHOOL DISTRICT TRUST FUND PROP C	-	4,350,634	-	-	4,350,634	-	4,789,280	-	4,789,280	-	5,172,496	-	-	5,172,496	
5114	TAXES (INTANGIBLE)	-	-	-	685	685	-	-	-	11,568	-	-	-	6,000	6,000	
5115	M & M SURTAX	-	-	-	257,983	257,983	-	-	-	264,954	-	-	-	200,000	200,000	
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	709,703	806	197,769	944,484	1,852,763	880,201	846	352,554	2,450,940	3,684,541	600,000	500	20,000	2,450,940	
5143	PREMIUM ON BONDS SOLD	-	-	-	3,334,160	3,334,160	-	-	-	-	-	-	-	-	-	
5151	SALES TO PUPILS	623,556	-	-	-	623,556	640,975	-	-	-	640,975	702,393	-	-	702,393	
5161	SALES TO ADULTS	6,671	-	-	-	6,671	14,552	-	-	-	14,552	10,719	-	-	10,719	
5165	FOOD SERVICE - NON PROGRAM	316,647	-	-	-	316,647	324,034	-	-	-	324,034	337,490	-	-	337,490	
5171	ADMISSIONS - STUDENT ACTIVITIES	46,308	-	-	-	46,308	49,843	-	-	-	49,843	45,000	-	-	45,000	
5173	STUDENT ACTIVITIES	1,039,349	-	-	-	1,039,349	1,170,882	-	-	-	1,170,882	1,100,000	-	-	1,100,000	
5179	OTHER PUPIL ACTIVITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5181	COMMUNITY SERVICES	729,364	-	-	-	729,364	849,011	-	-	-	849,011	849,011	-	-	849,011	
5191	RENTALS	71,548	-	-	-	71,548	74,173	-	-	-	74,173	74,802	-	-	74,802	
5192	GIFTS	113,151	-	-	-	113,151	103,450	-	-	-	103,450	-	-	-	-	
5195	PRIOR PERIOD ADJUSTMENT	953	-	-	-	953	25,011	-	-	-	25,011	-	-	-	-	
5198	MISC. LOCAL REVENUE	1,031,004	-	-	-	1,031,004	754,249	-	-	-	754,249	1,000,000	-	-	1,000,000	
5211	FINES, FORFEIT, ETC.	-	79,186	-	-	79,186	-	40,001	-	-	40,001	-	70,000	-	70,000	
5221	ST. ASSESSED UTILITIES	676,831	-	201,155	-	877,986	784,967	-	224,536	-	1,009,503	784,967	-	224,536	1,009,503	
5231	FEDERAL PROPERTIES	584	-	194	-	778	1,475	-	488	-	1,963	-	-	-	-	
5311	BASIC FORMULA	-	12,162,107	-	-	12,162,107	-	12,102,599	-	-	12,102,599	-	12,946,467	-	12,946,467	
5312	TRANSPORTATION-STATE	1,494,401	-	-	-	1,494,401	1,610,311	-	-	-	1,610,311	1,610,311	-	-	1,610,311	
5314	EARLY CHILD SPECIAL ED	-	959,091	-	-	959,091	-	1,275,647	-	-	1,275,647	-	1,421,500	-	1,421,500	
5317	CAREER LADDER	-	224,700	-	-	224,700	-	475,200	-	-	475,200	-	300,000	-	300,000	
5319	Classroom Trust	-	1,439,951	-	-	1,439,951	-	1,534,441	-	-	1,534,441	-	2,112,758	-	2,112,758	
5324	EARLY CHILDHOOD/P.A.T.	43,181	72,055	-	-	115,235	124,220	-	-	-	124,220	100,000	-	-	100,000	
5332	CAREER EDUCATION	2,611	27,457	-	-	30,068	1,998	27,988	-	-	29,986	-	26,560	-	26,560	
5333	FOOD SERVICE	6,994	-	-	-	6,994	8,164	-	-	-	8,164	9,000	-	-	9,000	
5342	EVIDENCE BASED READING	-	-	-	-	30,995	30,995	-	-	-	30,995	-	-	-	-	
5381	HIGH NEED FUND -SPECIAL ED	261,342	-	-	-	261,342	422,058	-	-	-	422,058	300,000	-	-	300,000	
5384	SCHOOL SAFETY GRANT	-	-	-	-	6,762	6,762	-	193,226	-	199,988	-	-	-	-	
5397	OTHER STATE REVENUE	917	-	-	-	917	39,721	1,100	-	-	40,821	48,461	-	-	48,461	
5412	MEDICAID	36,033	-	-	-	36,033	32,355	-	-	-	32,355	20,000	-	-	20,000	
5422	ARP ESSER III	35,339	70,165	-	-	105,504	174,609	84,679	-	-	259,287	-	-	-	-	
5423	CRSSA ESSER II	35,500	19,376	-	-	54,875	23,664	20,006	-	-	43,670	-	-	-	-	
5424	Teachers retention grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5424	CARES ESSER FUND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5425	CARES TRANSPORTATION SUPPLEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5426	GEER II GRANT REIMBURSE PARENTS	1,383	-	-	-	1,383	5,069	-	-	-	5,069	-	-	-	-	
5428	CARES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5437	IDEA Grants	4,812	-	-	-	4,812	28,108	-	-	-	28,108	-	-	-	-	
5439	ARP IDEA ECSE 619	144,857	2,902	-	-	147,759	2,381	34	-	-	2,415	-	-	-	-	
5441	IDEA ENTITLEMENT FUNDS PART B IDEA	-	570,910	-	-	570,910	-	621,840	-	-	621,840	-	636,635	-	636,635	
5442	EARLY CHILD SPECIAL ED.	-	108,342	-	-	108,342	-	106,449	-	-	106,449	-	76,926	-	76,926	
5443	ARP IDEA ECSE 619	10,522	-	-	-	10,522	-	-	-	-	-	-	-	-	-	
5444	FOOD SVC EQUIPMENT GRANT	-	-	-	2,268	2,268	-	-	-	1,344	1,344	-	-	-	-	
5445	SCHOOL LUNCH PROGRAM	727,361	-	-	-	727,361	372,461	-	-	-	372,461	415,677	-	-	415,677	
5446	SCHOOL BREAKFAST PROGRAM	114,750	-	-	-	114,750	83,780	-	-	-	83,780	88,434	-	-	88,434	
5451	TITLE I	1,607	177,946	-	-	179,553	5,461	201,147	-	-	206,607	-	201,147	-	201,147	
5461	TITLE IV	15,599	-	-	-	15,599	10,823	-	-	-	10,823	-	-	-	-	
5465	TITLE II	57,971	-	-	-	57,971	36,429	25,738	-	-	62,167	72,880	-	-	72,880	
5473	CARES SCHOOL LUNCH PROGRAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5474	CARES SCHOOL BREAKFAST PROGRAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5497	OTHER FEDERAL FUNDING	1,404	-	8,961	-	10,364	3,850	1,300	-	-	5,150	-	-	-	-	
5611	SALE OF BONDS	-	-	-	44,000,000	44,000,000	-	-	-	-	-	-	-	-	-	
5631	NET INSURANCE RECOVERY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5651	SALE OF OTHER PROPERTY	2,351	-	-	-	2,351	8,890	-	-	-	8,890	-	-	-	-	
5692	REFUNDING BONDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5811	TUITION FROM OTHER LEAS	18,688	-	-	-	18,688	10,863	-	-	-	10,863	-	-	-	-	
	TOTAL REVENUE	26,066,863	20,265,627	6,254,907	48,539,581	101,126,978	27,556,328	21,308,294	7,131,156	2,922,031	58,917,809	27,590,764	22,964,988	6,982,251	2,656,940	60,194,944

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

FUNCTION	DESCRIPTION	FISCAL YEAR 2022-2023 ACTUAL					FISCAL YEAR 2023-2024 FORECAST					FISCAL YEAR 2024-2025 BUDGET				
		GENERAL	TEACHER	DEBT	CAPITAL	TOTAL	GENERAL	TEACHER	DEBT	CAPITAL	TOTAL	GENERAL	TEACHER	DEBT	CAPITAL	TOTAL
1111	Elementary	556,246	6,844,032	-	-	7,400,278	428,362	7,491,377	-	-	7,919,739	457,135	7,359,887	-	-	7,817,022
1131	Middle/Junior High	368,168	5,061,748	-	-	5,429,916	177,132	5,386,111	-	-	5,563,243	180,783	5,546,771	-	-	5,727,554
1151	High School	429,352	2,984,495	-	-	3,413,846	303,533	3,324,814	-	-	3,628,348	377,582	3,878,979	-	-	4,256,561
1191	Summer School	37,914	304,651	-	-	342,565	6,790	228,506	-	-	235,296	27,759	294,288	-	-	322,047
1193	Alternative Program	49,580	286,884	-	-	336,464	16,235	296,412	-	-	312,647	21,984	320,117	-	-	342,102
1211	Gifted and Talented	5,799	122,417	-	-	128,216	2,763	163,132	-	-	165,894	4,120	111,865	-	-	115,985
1221	Special Education/Related Services	1,163,051	2,091,174	-	-	3,254,225	1,326,667	2,317,914	-	-	3,644,581	1,420,896	2,455,064	-	-	3,875,960
1224	Proportionate Share Svcs	-	5,592	-	-	5,592	-	2,636	-	-	2,636	-	-	-	-	-
1251	Supplemental Instruction	16,654	678,768	-	-	695,421	8,898	687,034	-	-	695,932	3,701	761,777	-	-	765,478
1281	Early Childhood Special Education	323,617	465,711	-	-	789,328	242,308	520,274	-	-	762,582	259,827	458,756	-	-	718,583
1311	Agricultural Education	8,690	218,587	-	-	227,277	-	159,409	-	-	159,409	-	137,626	-	-	137,626
1321	Business Education	5,334	249,904	-	-	255,238	-	262,639	-	-	262,639	-	275,524	-	-	275,524
1331	Family & Consumer Sciences Ed	4,381	189,650	-	-	194,032	1,998	203,350	-	-	205,347	-	212,671	-	-	212,671
1341	Health Sciences Education	13,312	134,598	-	-	147,911	14,471	137,535	-	-	152,006	13,135	145,430	-	-	158,565
1371	Project Lead The Way	15,145	235,133	-	-	250,278	15,519	245,669	-	-	261,188	32,348	252,029	-	-	284,377
1391	Other Career Education	6,607	107,714	-	-	114,322	18,690	110,928	-	-	129,618	6,000	124,197	-	-	130,197
1411	Student Activities	1,135,430	8,108	-	-	1,143,538	1,001,385	7,382	-	-	1,008,766	988,348	8,400	-	-	996,748
1421	School Sponsored Athletics	509,580	651,016	-	-	1,160,595	648,805	661,511	-	-	1,310,317	675,126	740,804	-	-	1,415,930
1491	Other Student Activities	14,694	83,660	-	-	98,353	19,196	80,067	-	-	99,263	18,940	122,534	-	-	141,474
1911	Tuition to Others Districts in MO	72,770	-	-	-	72,770	56,562	-	-	56,562	48,000	-	-	-	-	48,000
1921	Area Career Center Fees	64,644	-	-	-	64,644	60,170	-	-	60,170	207,800	-	-	-	-	207,800
1931	Tuition, Disabled Pgm in MO	21,946	-	-	-	21,946	23,391	-	-	23,391	23,000	-	-	-	-	23,000
1933	Tuition SPED Serv Private Agencies	189,697	-	-	-	189,697	293,958	-	-	293,958	426,000	-	-	-	-	426,000
1941	Contracted Educational Services	22,489	-	-	-	22,489	-	-	-	-	-	-	-	-	-	-
2113	Social Work Services	1,048,491	-	-	-	1,048,491	1,180,648	-	-	1,180,648	1,198,403	-	-	-	-	1,198,403
2121	Guidance Services	4,778	1,051,917	-	-	1,056,695	3,191	1,023,364	-	-	1,026,556	4,091	1,014,336	-	-	1,018,427
2125	Record Maintenance Services	11,370	-	-	-	11,370	12,220	-	-	12,220	11,856	-	-	-	-	11,856
2134	Nursing Services	508,568	-	-	-	508,568	587,756	-	-	587,756	576,173	-	-	-	-	576,173
2152	Speech Pathology and Audiology Svcs	168,509	242,275	-	-	410,783	294,900	297,976	-	-	592,876	281,863	407,726	-	-	689,589
2162	Occupational Therapy Related Svcs	231,672	-	-	-	231,672	274,983	-	-	274,983	307,583	-	-	-	-	307,583
2172	Physical Therapy Related Svcs	125,225	-	-	-	125,225	109,601	-	-	109,601	127,492	-	-	-	-	127,492
2182	Visually Impaired Vision Services	25,368	-	-	-	25,368	24,865	-	-	24,865	34,000	-	-	-	-	34,000
2191	Other Support Svcs Student	58,699	89,380	-	-	148,079	44,653	92,141	-	-	136,794	61,140	98,586	-	-	159,726
2212	Instruction and Curriculum Dev Svcs	-	-	-	-	-	-	-	-	-	400	-	-	-	-	400
2213	Instructional Staff Trng	34,559	3,327	-	-	37,886	10,179	10,714	-	-	20,893	8,362	57,365	-	-	65,727
2214	Professional Development	128,152	15,858	-	-	144,010	23,083	44,290	-	-	67,373	8,696	144,022	-	-	152,718
2219	Other Improvement of Instruction	78,057	-	-	-	78,057	59,282	27,417	-	-	86,699	72,880	-	-	-	72,880
2222	School Library Services	84,400	517,352	-	-	601,752	87,688	532,249	-	-	619,937	70,372	656,874	-	-	727,246
2291	OTR SUPPORT SVCS INSTRUCT STAFF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2311	Board of Education Svcs	410,380	-	-	-	410,380	662,728	-	-	662,728	788,064	-	-	-	-	788,064
2321	Office Of Superintendent Svcs	773,701	688,122	-	-	1,461,823	526,993	711,240	-	-	1,238,233	635,495	857,562	-	-	1,493,057
2322	Community Relation Services	153,875	-	-	-	153,875	164,974	-	-	164,974	218,692	-	-	-	-	218,692
2329	Other Executive Administrative Svcs	40,706	405,941	-	-	446,648	41,450	430,012	-	-	471,462	42,767	449,082	-	-	491,849
2331	Administrative Technology Svcs	798,498	-	-	-	798,498	840,308	-	-	840,308	1,049,603	-	-	-	-	1,049,603
2411	Office of the Principal Services	723,242	1,561,896	-	-	2,285,137	748,074	1,585,909	-	-	2,333,983	811,875	1,665,716	-	-	2,477,591
2491	Other Support Services School Admin	15,383	2,319	-	-	17,702	12,499	2,319	-	-	14,818	26,986	2,319	-	-	29,305
2521	Fiscal Services	358,147	-	-	-	358,147	382,715	-	-	382,715	389,708	-	-	-	-	389,708
2529	Other Fiscal Services	1,487	-	-	-	1,487	2,167	-	-	2,167	2,500	-	-	-	-	2,500
2541	Service Area Direction Custodial	1,335,456	27,049	-	-	1,362,506	1,622,467	27,799	-	44,243	1,694,509	1,877,275	29,866	-	133,474	2,040,615
2542	Care/Upkeep Bldg Services	1,992,593	27,050	-	99,187	2,118,830	2,048,275	27,798	-	92,224	2,168,297	2,486,889	29,866	-	-	2,516,755
2543	Grounds Services	315,578	27,050	-	7,000	349,628	396,485	27,798	-	-	424,284	398,788	29,866	-	23,235	451,890
2544	Care/Upkeep Equip Services	19,653	-	-	-	19,653	13,637	-	-	13,637	20,000	-	-	-	-	20,000
2545	Vehicle Servicing & Maint Services	80,442	-	-	-	80,442	66,083	-	-	66,083	120,483	-	-	-	-	120,483
2546	Security Services	110,789	-	-	-	110,789	117,165	-	-	117,165	193,226	310,391	95,959	-	-	310,391
2551	Contracted Pupil Trans Svcs	1,936,214	125,241	-	-	2,061,455	2,035,112	134,035	-	-	2,169,147	2,337,679	141,377	-	-	2,479,056
2553	Students w/Disabilities Transp	575,572	-	-	-	575,572	695,280	-	-	695,280	668,000	-	-	-	-	668,000
2558	Non Allowable Transportation Exp	36,329	-	-	-	36,329	64,624	-	-	64,624	73,000	-	-	-	-	73,000
2559	ECSE Transportation Svcs	363,667	-	-	-	363,667	454,778	-	-	454,778	493,374	-	-	-	-	493,374
2562	Food Prep and Dispensing Svcs	1,571,591	27,050	-	36,239	1,634,879	1,426,006	27,798	-	193,163	1,646,967	1,485,558	29,866	-	100,000	1,615,424
2573	Warehousing & Distribution Svcs	-	-	-	-	-	4,041	-	-	4,041	4,113	-	-	-	-	4,113
2645	Health Services	-	-	-	-	-	5,505	-	-	5,505	-	-	-	-	-	-
2651	Statistical Services	-	-	-	-	-	94,732	-	-	94,732	103,730	-	-	-	-	103,730
3111	Community Svcs Puppy Pound	546,494	-	-	-	546,494	563,826	23,909	-	-	587,735	584,822	25,904	-	-	610,726
3511	Early Childhood PAT	89,591	100,948	-	-	190,539	158,030	107,263	-	-	265,292	123,768	107,435	-	-	231,202
3512	Early Childhood Instruction	36,838	171,862	-	-	208,700	84,895	159,608	-	-	244,504	86,163	167,643	-	-	253,806
3611	Homeless & Disadv Stud Activities	1,500	-	-	-	1,500	1,500	-	-	1,500	-	-	-	-	-	-
3711	Non Public School Students Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3811	Custodial and Care of Children SACC	452,463	-	-	-	452,463	477,874	-	-	477,874	509,337	-	-	-	-	509,337
3911	Other Community Services	9,981	-	-	-	9,981	16,743	-	-	16,743	-	-	-	-	-	-
4051	Bldg Acquisitions/Cons/Improv Svcs	-	-	-	2,667,487	2,667,487	-	-	-	7,196,774	7,196,774	-	-	-	39,622,051	39,622,051
4091	Other Facilities Svcs	-	-	-	406,817	406,817	-	-	-	937,045	937,045	-	-	-	300,000	300,000
5111	Principal - Bonded Indebtedness	-	-	2,975,000	-	2,975,000	-	-	-	-	-	-	7,585,000	-	-	7,585,000
5121	Principal - Short Term Loans	-	-	-	106,091	106,091	-	-	-	429,843	429,843	-	-	380,000	-	380,000
5211	Interest - Bonded Indebtedness	-	-	2,144,291	-	2,144,291	-	-	2,796,499	-	2,796,499	-	-	2,775,409	-	2,775,409
5221	Interest - Short Term Loans	-	-	-	47,087	47,087	-	-	-	42,259	42,259	-	-	-	35,400	35,400
5311	Fees - Bonded Indebtedness	-	-	2,386	371,791	374,177	-	-	-	1,484	1,484	-	-	1,500	-	1,500
TOTAL EXPENDITURES		20,293,122	25,808,477	5,121,678	3,741,698	54,964,974	21,108,847	27,580,339	2,797,983	9,128,776	60,615,946	23,390,422	29,122,131	10,361,909	40,594,160	103,468,622

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

OBJECT	DESCRIPTION	FISCAL YEAR 2022-2023 ACTUAL					FISCAL YEAR 2023-2024 FORECAST					FISCAL YEAR 2024-2025 BUDGET				
		GENERAL	TEACHER	DEBT	CAPITAL	TOTAL	GENERAL	TEACHER	DEBT	CAPITAL	TOTAL	GENERAL	TEACHER	DEBT	CAPITAL	TOTAL
6111	Regular Salaries	-	16,872,069	-	-	16,872,069	-	18,173,192	-	-	18,173,192	-	18,593,758	-	-	18,593,758
6112	Administrators	-	2,199,305	-	-	2,199,305	-	2,268,239	-	-	2,268,239	-	2,394,828	-	-	2,394,828
6121	SUB & OTHER PT SALARIES - CERTIFIED	28	174,540	-	-	174,568	120	340,002	-	-	340,122	-	431,710	-	-	431,710
6122	OTHER PT SALARIES CERTIFIED	-	87,686	-	-	87,686	-	64,000	-	-	64,000	-	53,932	-	-	53,932
6131	SUPPLEMENTAL PAY	190,121	1,069,031	-	-	1,259,152	216,132	1,039,576	-	-	1,255,708	216,996	1,581,186	-	-	1,798,182
6141	CERTIFIED UNUSED LEAVE/SEV	-	64,025	-	-	64,025	-	65,505	-	-	65,505	-	90,000	-	-	90,000
6151	CLASSIFIED SALARIES - REGULAR	4,562,613	-	-	-	4,562,613	4,875,133	-	-	4,875,133	5,424,674	-	-	-	-	5,424,674
6152	Instructional Aide Salaries	865,480	107,773	-	-	973,253	1,051,071	100,500	-	1,151,570	1,187,102	116,492	-	-	-	1,303,594
6153	Classified Substitute Salaries	20,114	-	-	-	20,114	141,220	880	-	142,100	75,000	-	-	-	-	75,000
6161	CLASSIFIED SALARIES - PART-TIME	345,539	-	-	-	345,539	487,245	-	-	487,245	400,322	-	-	-	-	400,322
6162	CLASSIFIED PART TIME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6171	CLASSIFIED UNUSED LEAVE/SEV	36,165	-	-	-	36,165	24,976	-	-	24,976	35,000	-	-	-	-	35,000
6211	Teachers Retirement	27,458	3,124,092	-	-	3,151,549	26,395	3,227,835	-	-	3,254,230	32,040	3,455,144	-	-	3,487,185
6221	CLASSIFIED RETIREMENT	429,741	19,938	-	-	449,679	462,309	28,528	-	490,837	511,838	27,086	-	-	-	538,924
6231	OASDI	352,248	35,824	-	-	388,071	401,231	74,970	-	476,201	447,418	78,905	-	-	-	526,323
6232	MEDICARE TAX	83,361	285,508	-	-	368,869	94,501	305,458	-	-	399,958	106,417	337,298	-	-	443,715
6241	EMPLOYEE INSURANCE	733,966	1,768,686	-	-	2,502,652	946,531	1,891,655	-	-	2,838,186	1,111,039	1,961,792	-	-	3,072,831
6261	WORKER'S COMP INSURANCE	133,745	-	-	-	133,745	157,649	-	-	157,649	170,000	-	-	-	-	170,000
6271	UNEMPLOYMENT COMPENSATION	387	-	-	-	387	156	-	-	156	15,000	-	-	-	-	15,000
6311	Purchased Instructional Services	181,849	-	-	-	181,849	149,299	-	-	149,299	278,800	-	-	-	-	278,800
6312	INSTRUCTIONAL PROGRAM IMPROVEME	74,286	-	-	-	74,286	63,975	-	-	63,975	26,200	-	-	-	-	26,200
6313	PUPIL SERVICES	350,732	-	-	-	350,732	502,486	-	-	502,486	698,000	-	-	-	-	698,000
6314	STAFF SERVICES	539,269	-	-	-	539,269	-	-	-	-	-	-	-	-	-	-
6315	AUDIT SERVICES	14,800	-	-	-	14,800	16,300	-	-	16,300	17,000	-	-	-	-	17,000
6316	DATA PROCESSING SERVICES	309,177	-	-	-	309,177	295,410	-	-	295,410	334,834	-	-	-	-	334,834
6317	LEGAL SERVICES	36,036	-	-	-	36,036	57,371	-	-	57,371	55,000	-	-	-	-	55,000
6318	ELECTION SERVICES	6,739	-	-	-	6,739	40,319	-	-	40,319	10,000	-	-	-	-	10,000
6319	Other Prof and Technical Services	1,345,413	-	-	-	1,345,413	1,166,859	-	-	1,166,859	1,385,100	-	-	-	-	1,385,100
6332	Repairs and Maintenance	230,122	-	-	-	230,122	150,644	-	-	150,644	264,600	-	-	-	-	264,600
6333	Rentals Land and Buildings	22,339	-	-	-	22,339	33,436	-	-	33,436	25,185	-	-	-	-	25,185
6334	Rentals - Equipment	65,701	-	-	-	65,701	71,321	-	-	71,321	76,924	-	-	-	-	76,924
6335	Water and Sewer	95,070	-	-	-	95,070	106,092	-	-	106,092	136,185	-	-	-	-	136,185
6336	TRASH REMOVAL	51,743	-	-	-	51,743	50,292	-	-	50,292	58,663	-	-	-	-	58,663
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	17,000	-	-	-	-	17,000
6341	Contracted Pupil Transportation	2,200,916	-	-	-	2,200,916	2,442,082	-	-	2,442,082	2,617,519	-	-	-	-	2,617,519
6342	Other Contracted Pupil Transport	466,055	-	-	-	466,055	673,287	-	-	673,287	671,931	-	-	-	-	671,931
6343	Travel	204,448	-	-	-	204,448	252,418	-	-	252,418	232,937	-	-	-	-	232,937
6351	PROPERTY INSURANCE	204,253	-	-	-	204,253	281,719	-	-	281,719	292,404	-	-	-	-	292,404
6352	LIABILITY INSURANCE	218,889	-	-	-	218,889	235,387	-	-	235,387	223,841	-	-	-	-	223,841
6353	FIDELITY BOND	90	-	-	-	90	100	-	-	100	100	-	-	-	-	100
6359	IRS PENALTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6361	COMMUNICATION	55,706	-	-	-	55,706	55,344	-	-	55,344	61,191	-	-	-	-	61,191
6362	ADVERTISING	1,003	-	-	-	1,003	1,112	-	-	1,112	4,000	-	-	-	-	4,000
6371	Dues And Memberships	112,977	-	-	-	112,977	121,455	-	-	121,455	142,553	-	-	-	-	142,553
6391	OTHER PURCHASED SERVICES	1,257,962	-	-	-	1,257,962	1,256,925	-	-	1,256,925	1,229,358	-	-	-	-	1,229,358
6398	OTHER EXPENSES	5,133	-	-	-	5,133	5,069	-	-	5,069	-	-	-	-	-	-
6411	GENERAL SUPPLIES	2,059,654	-	-	-	2,059,654	2,007,482	-	-	2,007,482	2,048,832	-	-	-	-	2,048,832
6412	SUPPLIES TECHNOLOGY RELATED	1,068,879	-	-	-	1,068,879	939,528	-	-	939,528	1,135,651	-	-	-	-	1,135,651
6431	Textbooks	31,242	-	-	-	31,242	46,096	-	-	46,096	35,525	-	-	-	-	35,525
6441	Library Books	46,493	-	-	-	46,493	57,100	-	-	57,100	46,500	-	-	-	-	46,500
6451	Resource Materials	628	-	-	-	628	-	-	-	-	-	-	-	-	-	-
6481	ELECTRIC	713,345	-	-	-	713,345	729,562	-	-	729,562	847,453	-	-	-	-	847,453
6482	GAS-NATURAL	203,015	-	-	-	203,015	130,678	-	-	130,678	288,274	-	-	-	-	288,274
6486	GASOLINE/DIESEL	309,806	-	-	-	309,806	256,641	-	-	256,641	384,586	-	-	-	-	384,586
6521	Buildings	-	-	-	3,074,304	3,074,304	-	-	7,439,691	7,439,691	-	-	-	39,922,051	-	39,922,051
6531	Improve. Other Than Bldgs	-	-	-	-	-	-	-	812,271	812,271	-	-	-	-	-	-
6541	Regular Equipment	-	-	-	142,425	142,425	-	-	404,713	404,713	-	-	-	256,709	-	256,709
6551	VEHICLES EXCEPT SCHOOL BUSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6611	Principal Bonded Indebtedness	-	-	2,975,000	-	2,975,000	-	-	-	-	-	-	-	-	-	-
6612	Principal - Short term loans	-	-	-	106,091	106,091	-	-	429,843	429,843	-	-	-	380,000	-	380,000
6621	INTEREST BONDED INDEBTEDNESS	-	-	2,144,291	-	2,144,291	-	2,796,499	-	2,796,499	-	-	7,585,000	-	-	7,585,000
6622	INTEREST SHORT TERM LOANS	-	-	-	47,087	47,087	-	-	42,259	42,259	-	-	2,775,409	35,400	-	2,810,809
6631	FEES BONDED INDEBTEDNESS	-	-	2,386	371,791	374,177	-	-	1,484	1,484	-	-	1,500	-	-	1,500
TOTAL EXPENDITURES		20,293,121	25,808,477	5,121,678	3,741,698	54,964,974	21,108,847	27,580,339	2,797,983	9,128,776	60,615,945	23,390,423	29,122,131	10,361,909	40,594,160	103,468,622