



Wentzville R-IV School District

St. Charles County, Missouri, USA

www.wentzville.k12.mo.us



WENTZVILLE
SCHOOL DISTRICT
LEARNING TODAY, LEADING TOMORROW

2020-2021 Annual Budget





WENTZVILLE
SCHOOL DISTRICT
LEARNING TODAY, LEADING TOMORROW

Annual Budget

for the

Wentzville R-IV School District

2020-2021 Fiscal Year

Curtis Cain, Ph.D. – Superintendent
Rick Angevine, M.B.A., CPA – Chief Financial Officer
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<http://www.wentzville.k12.mo.us>

Missouri School District: 092-089

District Administration Center
280 Interstate Drive
Wentzville, Missouri 63385



WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

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WENTZVILLE
SCHOOL DISTRICT
LEARNING TODAY, LEADING TOMORROW

INTRODUCTORY SECTION



2020-2021 Annual Budget



WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

A MESSAGE FROM THE SUPERINTENDENT

The Wentzville School District is committed to its mission of “learning today, leading tomorrow.” Despite the COVID-19 pandemic, our students and staff continue to excel in every facet of the educational process. In fact, the pandemic highlighted the creativity and ingenuity of both our staff and students. A continued focus on instructional improvement has generated higher achievement levels across the District. Increased rigor has been a trademark of the WSD’s curriculum advances and our students continue to respond to new challenges.

The WSD is leading the way in providing relevant experiences for students that will help prepare them for future success. The District continues to encourage participation in Project Lead the Way (PLTW), a hands-on, project-based program that emphasizes Science, Technology, Engineering and Math (STEM) to prepare students for highly technical careers. The three PLTW strands are Engineering, Biomedical Sciences, and Computer Science. The District offers introductory PLTW courses in 6th grade and the middle schools leading to the three strands in the high schools. More than 2,900 students participated in the PLTW program this past year.



In addition to Project Lead the Way, the District participates in a county-wide program called Center for Advanced Professional Studies or CAPS. CAPS is an opportunity for students to be completely immersed in a profession and work side by side with industry professionals. All five school districts in the county have joined together to establish a St. Charles County CAPS consortium. The CAPS consortium includes strands in Global Business/Entrepreneurship, Healthcare, and Technology. Students have access to some of the top hospitals and companies in St. Charles County to learn directly from professionals in the field.



WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

Student achievement continues to improve in nearly all subject areas, placing the Wentzville School District in the top 13% of Missouri school districts based on composite Measures of Academic Progress (MAP) scores. This level of academic performance can only be made possible through the efforts of all staff, particularly our teachers, to engage in ongoing professional development. District staff members are being trained in ever increasing numbers on STEM-related curriculum and the effective use of technology to enhance student learning.

The District follows its Comprehensive School Improvement Plan with a renewed focus to provide a safe environment, a whole-child, trauma-informed culture, and multi-tiered levels of support to ensure all children have an opportunity to learn and develop their abilities. The District has a well-developed curriculum with identified essential elements. To support student learning and reduce barriers to learning, our schools implement the following: Positive Behavior Intervention Support (PBIS) strategies, trauma-informed strategies, Life Space Crisis Intervention (LSCI), mindfulness and sensory breaks, and we strive to connect students with caring adults. All of our students who need support through a social or emotional crisis may connect with one of our Educational Support Counselors, who are clinical mental health professionals and the District added 12 School Support Interventionist positions last year to help address the growing social/emotional needs of our students. With a continuum of academic and emotional supports in place, the Wentzville School District strives to help students develop into young adults who are college and career ready with resiliency to manage life's array of challenges.

A new demographic study was conducted last year which indicates that the WSD's enrollment could continue to increase, reaching more than 25,000 in 2031, which could potentially make it the largest school district in the state. In 2000, the total district enrollment was 6,000 students, and for the next school year, that number is projected to be more than 17,900 students. In April 2018, voters approved Proposition E, a no-tax-increase bond issue to fund \$125 million in additional facilities throughout the District. The projects include a fourth high school, a new elementary school (Journey Elementary), a new gym at Holt High School and classroom additions at Peine Ridge Elementary, Barfield Early Childhood Special Education Center and Pearce Hall. In June 2020, voters approved Proposition C, a no-tax-increase bond issue to fund \$105 million for a new middle school and expansions and/or renovations at the existing three middle schools as well as safety and maintenance items. At the same time, voters also approved Proposition S, a \$0.49 levy for additional staff, an increase in salaries for all staff, and safety items as well. Staffing and equipping the new buildings when they are complete is an important part of the budget planning process.



WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET



As we embark on another school year, there are a number of questions and challenges fiscal and otherwise, as to what the next school year will look like. What the pandemic has illustrated is that our staff, students and families are flexible and capable of teaching and learning in non-traditional ways. Thanks to years of strategic planning and fiscal stewardship, we are well-positioned to weather a short-term funding shortfall and continue to support both our growth and high student achievement. We are extremely proud of the accolades our students and staff have amassed over the last year and we know none of that would be possible without a team effort. The WSD is a highly respected and sought-after school district, as our enrollment and job application numbers continue to illustrate. Effective planning and strong community support have helped the WSD stay ahead of the highest enrollment growth in the state in the 21st century. With growth comes opportunity, and the WSD has successfully leveraged growth for the benefit of our students. We are pleased to present the 2020-2021 school year budget which reflects the priorities and standards of the District.

Sincerely,

Curtis Cain, Ph.D.
Superintendent



WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

PROPOSITIONS C AND S

In June 2020, voters approved Proposition C, a no-tax-increase bond issue to fund \$105 million for a new middle school and expansions and/or renovations at the existing three middle schools as well as safety and maintenance items. At the same time, voters also approved Proposition S, a \$0.49 levy for additional staff, an increase in salaries for all staff, and safety items as well. Staffing and equipping the new buildings when they are complete is an important part of the budget planning process.

The 2020-2021 Annual Budget was developed before knowing the outcome of the June election. The budget will be amended and brought to the Board at a later date to reflect the passage of these Propositions.





WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

EXECUTIVE SUMMARY

The Wentzville R-IV School District (hereinafter the “District”) has completed its budgeting process for fiscal year 2020-2021 (FY21). The Annual Budget represents the financial plan for the District for the coming year. This document is designed to inform the Board of Education and the greater district community on all financial matters, and act as financial guide for the upcoming year using the District’s current and historical financial information. The budget was developed with input from staff, community members, administration, and the Board of Education.





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

MISSION, VALUES, AND GOALS

The District's mission, values, and goal statements were created by a committee consisting of representatives from all of the District's stakeholder groups--administrators, staff members, parents, and community members--and approved by the Board of Education. The mission, vision, and values provide brief, cohesive statements establishing clear direction on how the District plans to increase student achievement over the next several years. The Comprehensive School Improvement Plan Goals provide a map to achieve the Mission, Vision, and Values.

Mission Statement

Learning Today, Leading Tomorrow

Vision Statement

Wentzville School District will be a model of excellence that sets the standard and maximizes the potential of every student. We will excel academically, be at the forefront of technology implementation, proactively plan for growth, and be financially responsible.

Values

- Learning – Equipping students, staff, and community to apply skills and knowledge necessary to excel in a changing world.
- Community – Respecting the stakeholders' perspectives with honesty and transparency as we create a world class educational system.
- Excellence – Fostering a culture which supports the highest level of individual success.
- Integrity – Dedicating ourselves to making courageous decisions and providing resources for the continuous improvement of the Wentzville School District.

Comprehensive School Improvement Goals

1. Expand opportunities and experiences to ensure all students are prepared to engage in an ever-changing, connected world.
2. Develop and maintain a safe, caring and inclusive school culture and community with members who value and support the whole child.
3. Provide financial resources to support the ever-changing needs of students, staff and facilities.

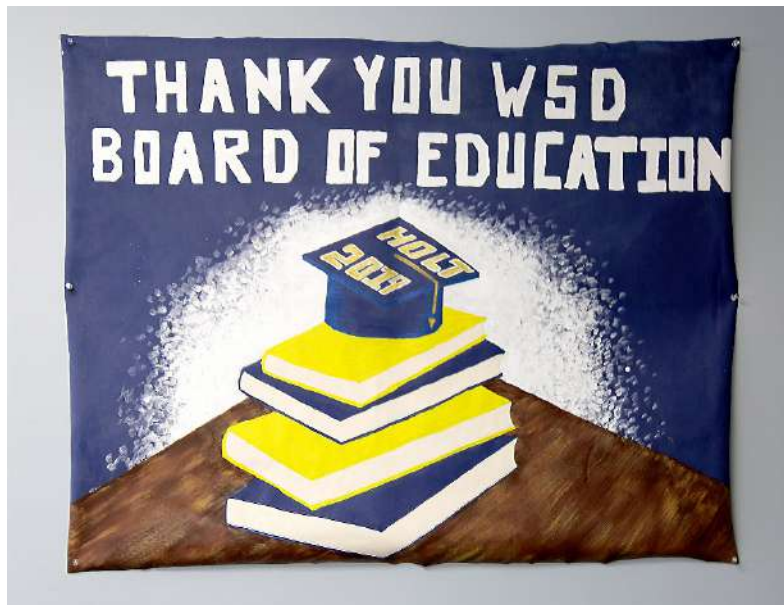


WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

BOARD OF EDUCATION MEMBERS

Mrs. Betsy Bates.....President
Dr. Natalie DeWeese.....Vice President
Mr. Brad Buchanan..... Secretary
Mr. Dale Schaper..... Director
Mrs. Sandra Garber Director
Mrs. Erin Abbott..... Director
Mr. Daniel Brice Director



EXECUTIVE ADMINISTRATION

Curtis Cain, Ph.D..... Superintendent
Mary LaPak Chief Communications Officer
John Schulte..... Asst. Supt. Administrative Services
Megan Stryjewski, Ed.D Asst. Supt. Teaching & Learning
Jennifer Hecktor, Ed.DAsst. Supt. Human Resources
Richard Angevine, MBA, CPA Chief Financial Officer
Jeri LaBrot, Ed.D Asst. Supt. Student Services



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

ORGANIZATIONAL SUMMARY

DISTRICT OVERVIEW

The Wentzville R-IV School District is located in St. Charles County, one of the fastest growing counties in the nation and the fastest growing area in Missouri. The county boasts a good blend of commercial, industrial, and residential growth. The Wentzville R-IV School District is geographically located in the western part of the county or 40 miles west of downtown St. Louis.

The Wentzville R-IV School District currently provides education to over 17,000 students Kindergarten through 12th grade, and an additional 500 students in its early childhood education programs. Student population in the District increased over 5000 students in the past ten years and continues to grow at over 400 students per year. The District continues to see rapid growth by most community standards. Green space remains available for rapid development.

FACILITIES

The District's educational facilities include thirteen elementary, three middle, three high schools, an early childhood special education center, an alternative education center and a neurocognitive center. The District also has a variety of operational support buildings and an administration building. In total, the District maintains approximately 2.65 million square feet of space.





WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

PERSONNEL RESOURCES

The District will employ over 2,600 staff members in the upcoming year to assist in student learning. Personnel costs account for 84.3% of the District's total operating expenditures. The student to teacher ratio is 19:1 for the District as a whole, with more than 79.4% of teaching staff possessing an advanced degree.

Staffing History

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Staffing	Actual	Actual	Actual	Actual	Actual	Budget
Certified Staff (FTE)	1,063.42	1,129.79	1,189.74	1,237.09	1,287.08	1,318.73
Support Staff	927	996	1,095	1,141	1,170	1,202
Administrators/Other Exempt Staff	78	83	90	98	95	96
Total	2,068	2,209	2,375	2,476	2,552	2,617





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

BUDGET OVERVIEW

Developing the annual budget for the District involves all stakeholders within the community. Input is given from the Board of Education, district administration, building administration, school staff, and the general public. The process is separated into four segments: planning, preparation, adoption, and implementation. There are two objectives driving the budget process. First, the goal of the District is to provide each student with a quality education. Second, the District focuses its resources in the most efficient and effective way to support the first objective. The annual budget creates a detailed analysis of the District's revenues and expenditures and allows the administration to focus its financial resources in a manner that supports student learning.

The planning process begins in the fall of the prior school year. A calendar is developed to outline the main activities and deadlines during the budget process. The calendar is used to gauge the District's progress toward adopting a budget for the next fiscal year.

Revenues for the coming year are projected by January and adjusted as more information becomes available. Preparation of the expenditure budget begins in early January as administrators make requests for staffing and facility needs. Budget allocations for general operations are established and distributed for administrators to prioritize at the building or program level. Budget conferences are held as needed to clarify needs and priorities.

In the spring, the district administration shares preliminary budget information with the Board of Education on projected revenues and any staffing or programming decisions required for the coming year. Discussions are held within the context of negotiations regarding salary increases for staff.

Preliminary budget information is provided to the Board of Education during the spring. Work sessions are scheduled as needed to review priorities and specific challenges in any given year. The Board may request modifications of the preliminary budget during these meetings or at any time prior to adopting the budget. Final adoption occurs in June.

Upon approval of the budget, the Finance Department loads the new budget into the financial software system and the budget is available to use during the next fiscal year.



WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

BUDGET CALENDAR

DATE	ACTION
October 18, 2019	<ul style="list-style-type: none">• Complete update of long-range budget plan.
January 17, 2020	<ul style="list-style-type: none">• Building administrators and directors submit prioritized staffing requests with rationale to the Assistant Superintendent of Human Resources.• Any proposed revision of budget codes, elimination of unused codes, addition of new codes for refinement of accounting, and new codes for added programs should be forwarded to the Director of Accounting.• Administrators should be considering a summer maintenance project list for future submission.
January 17, 2020	<ul style="list-style-type: none">• Budget allocations sent to administrators for budget planning purposes.• Prioritized request list for summer facility improvement projects due to the Executive Director of Facilities.
February 20, 2020	<ul style="list-style-type: none">• Report to BOE on significant summer capital improvement projects (outside of bond projects) – seek approval for bids if required.
February 21, 2020	<ul style="list-style-type: none">• Building administrators and directors submit first draft of budget to the Chief Financial Officer and Director of Accounting for review.• Budget and summer project review conferences scheduled as needed with administrators and directors.• District prioritization of new programs and positions prepared for BOE (grants included).
March 20, 2020	<ul style="list-style-type: none">• Review conferences with administrators and directors completed.• Report to BOE on preliminary budget for FY21.
April 24, 2020	<ul style="list-style-type: none">• First draft of the FY21 budget completed including personnel recommendations.• District administrative conferences to revise draft budget - as necessary.
May 21, 2020	<ul style="list-style-type: none">• Report on any significant changes to the budget to the Board of Education, if needed.
June 18, 2020	<ul style="list-style-type: none">• Budget presented to Board of Education for adoption.



WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

FINANCIAL SUMMARY

The following tables, charts, and graphs summarize the District budget for the coming year. Key facts to recognize are as follows:

Revenue- All Funds	\$	242,316,521
Expenditures- All Funds	\$	292,294,780
Over/ (Under)	\$	(49,978,259)
Revenue- Operating Funds*	\$	200,590,442
Expenditures- Operating Funds*	\$	210,962,924
Over/ (Under)	\$	(10,372,482) **

*Operating Funds refers to a combination of the General Fund (Fund 1) and the Teachers' Fund (Fund 2).

**The District historically budgets an operating deficit to reflect unspent funds. The deficit relating to unspent funds is \$3 million and is typically recovered annually given the District's history of not spending 3% to 4% of budgeted expenses. The remaining \$7.4 million deficit is COVID 19 related and is expected to be temporary. The District is prepared to cut expenses in future budgets if COVID 19 revenue shortfalls continue past the 2020-2021 fiscal year.

Total balances in all funds will decrease by \$49,978,260. The majority of this decrease (\$44,974,592) is due to the expenditures in the Capital Projects Fund for the Proposition E projects. Revenue from the Proposition E bonds was received in Fiscal Year 2019. Operating balances are projected to decline by \$10,372,482 (according to the budget). Operating fund balances at year end are projected to be \$45,242,256, which represents approximately 2.6 months of operating expenditures. A more detailed explanation of the expenditures can be found in the Financial Section.





WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

OPERATING FUND BALANCES

Fiscal Year	Operating Fund	
	Balance	Fund Balance %
2012	40,344,563	33.36%
2013	49,183,794	38.74%
2014	49,820,784	36.26%
2015	49,674,686	34.18%
2016	52,182,510	34.71%
2017	56,346,787	34.85%
2018	57,722,011	33.16%
2019	58,829,590	31.16%
Est 2020	55,614,738	27.57%
Est 2021	45,242,256	21.45%

The June 2020 projected balance is based on the FY20 budget as amended. However, FY 20 year end balances are anticipated to be higher due to unexpended funds throughout various budget codes. Final balances will be a few percentage points higher, which would translate into the new fiscal year (FY21) as well.





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

BUDGET CONSIDERATIONS FOR FY21

The budget development process includes input from a wide variety of sources. The most relevant data available is used to establish parameters for budget development to support the educational goals of the District. Key District variables used in calculating the FY21 budget include the following:

- District enrollment is projected to increase by approximately 350 students district-wide.
- Class sizes are below the maximum standard established by the Missouri Department of Education.
- The number of certified staff positions is budgeted to increase by 28.6 full time equivalents.
- The number of support staff positions is budgeted to increase by 31 full time equivalents.
- Salary increases are included for current staff members.
- Employee medical insurance costs are expected to increase by 4.5%.
- Technology will continue at the 1:1 initiative at the high school and middle school levels.
- Maintenance Department capital projects budget will remain generally flat and will accommodate projects that will be completed in the 2021 fiscal year.

Specific revenue and expense factors which play an important role in calculating the budget are analyzed in the Financial Section of this budget.





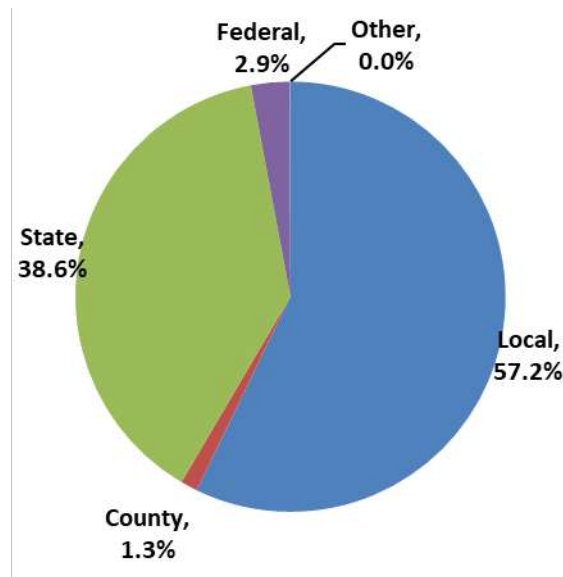
WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

REVENUE BUDGET

Total revenue for FY2020-2021 is projected to be \$242,316,521. The chart below shows the distribution by source. While local property taxes make up the largest portion of the District's revenues, a significant source of revenue for the next budget year is from the state. The state foundation formula generates additional funds for the District due to increasing student enrollments and the overall structure of the current formula established in 2005. The following chart indicates the distribution of revenue sources.

Budgeted Revenue by Source FY21

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
Revenues:						
Local	119,231,837	134,357,605	142,052,879	138,924,003	138,587,798	-0.2%
County	3,281,312	3,293,584	3,014,070	3,226,000	3,096,000	-4.0%
State	77,105,779	82,303,536	86,601,453	93,621,096	93,470,242	-0.2%
Federal	6,465,139	5,237,397	6,129,629	7,523,198	7,042,481	-6.4%
Other	86,798	11,323,024	157,525,053	120,000	120,000	0.0%
Total Revenues	206,170,865	236,515,145	395,323,083	243,414,297	242,316,521	-0.5%





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

Budgeted Revenue All Funds by Object FY21

Object Code	Title	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
Local:							
5111	Current Taxes	86,357,746	91,344,454	96,828,995	102,078,589	105,873,364	3.7%
5112	Delinquent Taxes	3,871,861	5,664,704	3,912,826	4,301,539	3,274,434	-23.9%
5113	Prop C Sales Taxes	14,210,743	14,991,583	15,754,866	16,595,775	15,893,500	-4.2%
5114	Financial Institution Taxes	199,696	293,490	63,322	75,000	40,000	-46.7%
5115	M & M (Surcharge Taxes)	859,833	922,495	964,712	900,000	900,000	0.0%
5116	In Lieu of Tax	1,919,144	1,853,678	1,762,979	1,660,000	680,000	-59.0%
5141-5143	Earnings on Investments	614,804	2,780,064	11,178,240	2,519,000	1,300,000	-48.4%
5151-5161	Food Service - Program	2,416,973	2,766,044	3,051,806	3,225,000	3,050,000	-5.4%
5165	Food Service - Non-Program	1,383,937	1,079,778	1,560,272	1,600,000	1,500,000	-6.3%
5171-5179	Student Activities	3,677,222	2,565,165	2,371,800	1,950,000	1,950,000	0.0%
5181	Community Services	2,403,386	2,632,770	2,761,223	2,749,100	2,856,500	3.9%
5191-5198	Other Local	1,316,494	7,463,378	1,841,837	1,270,000	1,270,000	0.0%
Total Local		119,231,837	134,357,605	142,052,879	138,924,003	138,587,798	-0.2%
County:							
5211	Fines/Forfeitures/Escheats	307,069	345,645	185,723	280,000	150,000	-46.4%
5221	State Assessed Utility Taxes	2,974,243	2,947,938	2,828,347	2,946,000	2,946,000	0.0%
Total County		3,281,312	3,293,584	3,014,070	3,226,000	3,096,000	-4.0%
State:							
5311	Basic Formula	61,629,040	65,398,781	69,679,298	73,897,582	75,039,754	1.5%
5312	Transportation Aid	1,543,680	1,648,486	1,949,669	2,100,000	1,956,759	-6.8%
5314	Early Childhood Special Education	4,640,693	5,437,888	6,057,900	5,310,000	6,000,000	13.0%
5319	Classroom Trust	5,875,242	6,243,850	6,392,376	6,553,708	7,010,732	7.0%
5324	Parents as Teachers	387,591	446,933	465,468	400,000	400,000	0.0%
5332	Career Education	47,362	48,494	29,010	184,975	462,997	150.3%
5333	Food Service	44,097	44,269	-	46,000	45,000	-2.2%
5366	MO DNR Energy Loan	-	-	-	3,073,831	-	-100.0%
5359	Career Educ Enhancement Grant	107,635	198,696	-	-	-	-
5369	Residential Placement/Excess Cost	165,092	34,402	46,938	55,000	55,000	0.0%
5381	High Need Fund--Special Education	2,665,277	2,763,506	1,979,845	2,000,000	2,500,000	25.0%
5397	Other State	70	38,231	949	-	-	-
Total State		77,105,779	82,303,536	86,601,453	93,621,096	93,470,242	-0.2%
Federal:							
5412	Medicaid	183,761	181,938	218,070	100,000	150,000	50.0%
5437, 5438, 5441	Individuals with Disabilities (IDEA)	2,283,581	1,600,008	3,731,167	3,524,749	2,859,978	-18.9%
5442	Early Childhood Special Education	606,471	758,691	405,060	428,193	387,148	-9.6%
5445	School Lunch Program	1,571,088	1,530,275	18,791	1,600,000	1,400,000	-12.5%
5446	School Breakfast Program	300,325	274,451	2,112	300,000	200,000	-33.3%
5447	Special Milk Program	-	-	196,229	-	-	-
5448	After School Snack Program	8,686	10,238	390	10,000	15,000	50.0%
5451, 5452	Title I	1,044,399	626,027	1,040,786	950,514	835,251	-12.1%
5424, 5427, 5455-5499	Other Federal	466,827	255,769	517,022	609,742	1,195,104	96.0%
Total Federal		6,465,139	5,237,397	6,129,629	7,523,198	7,042,481	-6.4%
Other:							
5631	Net Insurance Recovery	-	5,920	8,922	-	-	-
5611, 5692	Sale/Refunding of Bonds	-	11,075,000	157,290,000	-	-	-
5641, 5651	Sale of School Buses/Property	22,816	108,330	115,106	-	-	-
58xx	Tuition from Other Districts/Contracte	63,982	133,773	111,025	120,000	120,000	0.0%
Total Other		86,798	11,323,024	157,525,053	120,000	120,000	0.0%
Total Revenues		206,170,865	236,515,145	395,323,083	243,414,297	242,316,521	-0.5%



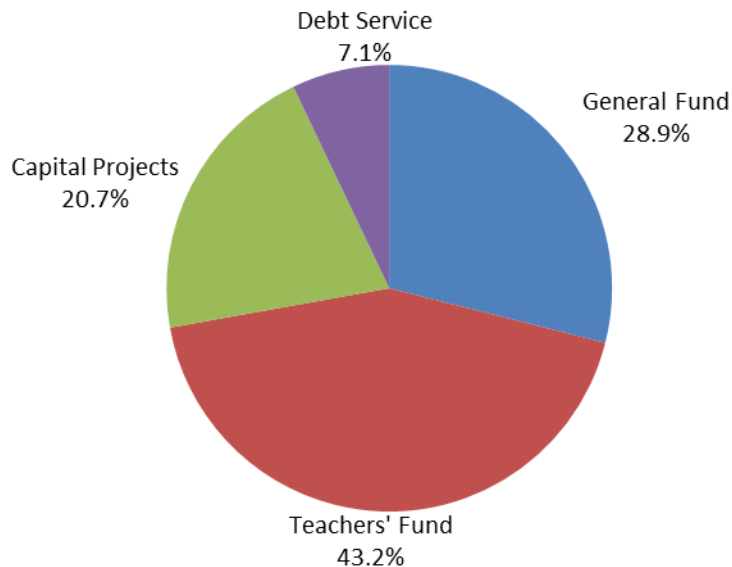
WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

EXPENDITURE BUDGET

Total budgeted expenditures for FY21 are projected to be \$292,123,985. Salary and benefit increases make up the most significant portion of the budget. Salaries for existing staff were increased at the Board's direction and benefits were budgeted to increase by 6.6%, due to additional staff and a 4.5% increase in medical insurance. A total of 35.5 additional FTE were approved to accommodate enrollment growth across the District. The following chart identifies the distribution of expenditures by fund.

Budgeted Expenditures by Fund FY21

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
Expenditures:						
General Fund	64,547,924	70,285,396	76,269,184	80,802,534	84,567,633	4.7%
Teachers' Fund	96,676,446	103,803,389	112,537,740	120,896,440	126,395,291	4.5%
Capital Projects	15,155,849	23,454,685	34,180,999	104,560,703	60,615,175	-42.0%
Debt Service	19,767,933	16,380,820	75,447,922	21,663,364	20,716,681	-4.4%
Total Expenditures	196,148,152	213,924,290	298,435,845	327,923,042	292,294,780	-10.9%





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

Budgeted Revenue by Source and Expenditure by Function FY21

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
Revenues:						
Local	119,231,837	134,357,605	142,052,879	138,924,003	138,587,798	-0.2%
County	3,281,312	3,293,584	3,014,070	3,226,000	3,096,000	-4.0%
State	77,105,779	82,303,536	86,601,453	93,621,096	93,470,242	-0.2%
Federal	6,465,139	5,237,397	6,129,629	7,523,198	7,042,481	-6.4%
Other	86,798	11,323,024	157,525,053	120,000	120,000	0.0%
Total Revenues	206,170,865	236,515,145	395,323,083	243,414,297	242,316,521	-0.5%
Instructional Expenditures:						
Elementary	31,777,132	39,380,666	42,650,718	46,127,277	46,377,600	0.5%
Middle	14,487,003	10,989,066	12,296,699	12,980,659	13,405,104	3.3%
Senior High	20,499,878	21,010,824	21,810,915	23,242,466	23,853,958	2.6%
Summer School	568,360	1,295,124	1,772,637	1,857,968	1,255,796	-32.4%
Special Instruction	20,429,201	22,578,787	21,251,390	22,349,930	24,654,406	10.3%
Supplemental Instruction	1,250,502	1,708,875	1,832,580	1,841,455	1,560,807	-15.2%
Early Childhood Special Education	4,963,437	4,945,918	2,479,716	3,172,025	2,977,125	-6.1%
Career Education	141,404	133,644	13,140	234,931	686,261	192.1%
Student Activities	5,527,877	5,375,457	4,272,054	4,048,361	3,968,910	-2.0%
Tuition & Contracted Education	1,537,345	1,330,955	1,931,189	2,452,729	2,725,979	11.1%
Total Instructional Expenditures	101,182,139	108,749,318	110,311,040	118,307,800	121,465,946	2.7%
Support Services Expenditures:						
Attendance	1,300,895	1,576,250	2,035,739	3,013,261	3,263,873	8.3%
Guidance	5,259,065	5,569,712	3,894,098	3,979,127	4,090,225	2.8%
Health, Psych, Speech & Audio	2,239,730	2,644,081	11,226,576	12,017,371	12,433,961	3.5%
Improvement of Instruction	3,125,573	2,633,130	1,509,123	2,245,861	2,339,177	4.2%
Professional Development	562,546	670,071	809,123	765,786	829,452	8.3%
Media Services	2,620,654	3,062,804	2,963,014	3,077,596	3,340,177	8.5%
Board of Education Services	1,127,634	962,821	1,101,361	1,256,178	1,322,700	5.3%
Executive Administration	780,508	804,182	4,047,752	4,827,156	4,377,248	-9.3%
Building Level Administration	8,844,693	9,917,525	10,404,252	10,968,436	11,114,074	1.3%
Business/Central Services	1,558,704	1,547,515	1,718,490	1,934,274	2,049,774	6.0%
Operation of Plant	20,269,619	19,999,990	18,199,381	20,376,124	22,600,119	10.9%
Pupil Transportation	8,984,893	10,307,462	12,456,116	11,389,238	13,467,073	18.2%
Food Services	5,808,333	6,095,346	6,668,493	6,381,688	6,210,000	-2.7%
Central Office Support Services	3,557,490	3,323,067	3,383,702	4,053,875	3,743,319	-7.7%
Total Support Services Expenditures	66,040,337	69,113,956	80,417,219	86,285,971	91,181,172	5.7%
Total Instruction & Support Expenditures	167,222,476	177,863,274	190,728,259	204,593,772	212,647,118	3.9%
Community Services Expenditures	1,781,764	2,347,909	3,726,512	3,866,119	4,443,429	14.9%
Facilities Acquisition & Construction Exp.	3,472,412	13,523,459	23,748,763	93,735,304	50,202,000	-46.4%
Principal & Interest Expenditures	23,671,500	20,189,648	80,232,311	25,727,847	25,002,233	-2.8%
Total Expenditures	196,148,152	213,924,290	298,435,845	327,923,042	292,294,780	-10.9%
Yearly Increase (Decrease)	10,022,713	22,590,855	96,887,238	(84,508,745)	(49,978,259)	-40.9%
Fund Balance - July 1	84,585,469	94,608,182	117,199,037	214,086,275	129,577,530	-39.5%
Fund Balance - June 30	94,608,182	117,199,037	214,086,275	129,577,530	79,599,271	-38.6%



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

INFORMATIONAL SUMMARY

REVENUE AND EXPENDITURE TRENDS AND PROJECTIONS

Due to COVID 19 the state funding formula and the Proposition C revenue formula (state sales tax revenue) have both been significantly reduced. Future projections are generally conservative in nature, but can change materially in either direction as COVID 19 conditions change over time. The District remains in a healthy financial position and expects to continue on solid footing.

BUDGET FORECASTS

REVENUES BY SOURCE, EXPENDITURES BY OBJECT

ALL FUNDS

	2020-2021 Budget	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
Revenues:				
Local	138,587,798	146,210,127	154,251,684	162,735,526
County	3,096,000	3,156,000	3,216,000	3,276,000
State	93,470,242	98,821,956	104,494,774	110,507,960
Federal	7,042,481	7,180,331	7,320,937	7,464,356
Other	120,000	120,000	120,000	120,000
Total Revenues	242,316,521	255,488,414	269,403,395	284,103,843
Expenditures:	-			
Salaries	130,734,220	133,348,904	137,349,372	142,156,600
Benefits	46,942,947	48,820,665	50,773,491	52,804,431
Purchased Services	15,056,516	15,261,035	15,466,645	15,673,367
Supplies	18,229,241	18,729,241	19,229,241	19,729,241
Capital Outlay	56,329,623	12,400,000	12,400,000	12,400,000
Other	15,000	15,000	15,000	15,000
Debt Service	24,987,233	21,535,340	22,002,968	22,588,068
Total Expenditures	292,294,781	250,110,186	257,236,718	265,366,707
Yearly Increase (Decrease)	(49,978,260)	5,378,228	12,166,677	18,737,135
Fund Balance - July 1	129,577,529	79,599,269	84,977,497	97,144,174
Fund Balance - June 30	79,599,269	84,977,497	97,144,174	115,881,309



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

BUDGET FORECASTS

REVENUES BY SOURCE, EXPENDITURES BY OBJECT GENERAL, TEACHERS', AND CAPITAL PROJECTS FUNDS

	2020-2021 Budget	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
Revenues:				
Local	116,828,302	123,253,859	130,032,821	137,184,626
County	2,695,000	2,755,000	2,815,000	2,875,000
State	89,695,242	95,046,956	100,719,774	106,732,960
Federal	6,892,481	7,030,331	7,170,937	7,314,356
Other	120,000	120,000	120,000	120,000
Total Revenues	216,231,025	228,206,145	240,858,532	254,226,942
Expenditures:				
Salaries	130,734,220	133,348,904	137,349,372	142,156,600
Benefits	46,942,947	48,820,665	50,773,491	52,804,431
Purchased Services	15,056,516	15,261,035	15,466,645	15,673,367
Supplies	18,229,241	18,729,241	19,229,241	19,729,241
Capital Outlay	56,329,623	12,400,000	12,400,000	12,400,000
Other	15,000	15,000	15,000	15,000
Debt Service	4,270,552	4,096,466	3,836,455	3,572,315
Total Expenditures	271,578,099	232,671,312	239,070,205	246,350,955
Yearly Increase (Decrease)	(55,347,074)	(4,465,166)	1,788,327	7,875,987
Fund Balance - July 1	102,262,862	46,915,787	42,450,621	44,238,948
Fund Balance - June 30	46,915,788	42,450,620	44,238,948	52,114,935





WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT GENERAL AND TEACHERS' FUNDS

	2020-2021 Budget	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
Revenues:				
Local	101,995,719	107,605,484	113,523,785	119,767,593
County	2,387,000	2,447,000	2,507,000	2,567,000
State	89,195,242	94,546,956	100,219,774	106,232,960
Federal	6,892,481	7,030,331	7,170,937	7,314,356
Other	120,000	120,000	120,000	120,000
Total Revenues	200,590,442	211,749,770	223,541,496	236,001,909
Expenditures:				
Salaries	130,734,220	133,348,904	137,349,372	142,156,600
Benefits	46,942,947	48,820,665	50,773,491	52,804,431
Purchased Services	15,056,516	15,261,035	15,466,645	15,673,367
Supplies	18,229,241	18,729,241	19,229,241	19,729,241
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	210,962,924	216,159,846	222,818,750	230,363,639
Yearly Increase (Decrease)	(10,372,482)	(4,410,075)	722,746	5,638,270
Fund Balance - July 1	55,614,738	45,242,256	40,832,181	41,554,927
Transfers - Out	-	-	-	-
Fund Balance - June 30	45,242,256	40,832,180	41,554,927	47,193,197





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

BUDGET FORECASTS

REVENUES BY SOURCE, EXPENDITURES BY OBJECT GENERAL FUND

	2020-2021 Budget	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
Revenues:				
Local	69,944,954	73,791,926	77,850,482	82,132,259
County	1,430,000	1,460,000	1,490,000	1,520,000
State	13,987,622	14,826,879	15,716,492	16,659,481
Federal	3,087,059	3,148,800	3,211,776	3,276,012
Other	120,000	120,000	120,000	120,000
Total Revenues	88,569,635	93,347,606	98,388,750	103,707,752
Expenditures:				
Salaries	36,163,225	36,886,490	37,993,084	39,322,842
Benefits	17,844,630	18,558,415	19,300,752	20,072,782
Purchased Services	12,330,537	12,480,537	12,630,537	12,780,537
Supplies	18,229,241	18,729,241	19,229,241	19,729,241
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	84,567,633	86,654,683	89,153,614	91,905,402
Yearly Increase (Decrease)	4,002,002	6,692,923	9,235,136	11,802,350
Fund Balance - July 1	55,614,738	45,242,256	40,832,181	41,554,927
Transfers - Out	(14,374,484)	(11,102,998)	(8,512,390)	(6,164,080)
Fund Balance - June 30	45,242,256	40,832,181	41,554,927	47,193,197





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

BUDGET FORECASTS

REVENUES BY SOURCE, EXPENDITURES BY OBJECT TEACHERS' FUND

	2020-2021 Budget	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
Revenues:				
Local	32,050,765	33,813,557	35,673,303	37,635,334
County	957,000	987,000	1,017,000	1,047,000
State	75,207,620	79,720,077	84,503,282	89,573,479
Federal	3,805,422	3,881,530	3,959,161	4,038,344
Other	-	-	-	-
Total Revenues	112,020,807	118,402,165	125,152,746	132,294,157
Expenditures:				
Salaries	94,570,995	96,462,415	99,356,287	102,833,757
Benefits	29,098,317	30,262,250	31,472,740	32,731,649
Purchased Services	2,725,979	2,780,499	2,836,109	2,892,831
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	126,395,291	129,505,163	133,665,136	138,458,237
Yearly Increase (Decrease)	(14,374,484)	(11,102,998)	(8,512,390)	(6,164,080)
Fund Balance - July 1	-	-	-	-
Transfers	14,374,484	11,102,998	8,512,390	6,164,080
Fund Balance - June 30	-	-	-	-





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT CAPITAL PROJECTS FUND

	2020-2021 Budget	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
Revenues:				
Local	14,832,583	15,648,375	16,509,036	17,417,033
County	308,000	308,000	308,000	308,000
State	500,000	500,000	500,000	500,000
Federal	-	-	-	-
Other	-	-	-	-
Total Revenues	15,640,583	16,456,375	17,317,036	18,225,033
Expenditures:				
Salaries	-	-	-	-
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	56,329,623	12,400,000	12,400,000	12,400,000
Other	15,000	15,000	15,000	15,000
Debt Service	4,270,552	4,096,466	3,836,455	3,572,315
Total Expenditures	60,615,175	16,511,466	16,251,455	15,987,315
Yearly Increase (Decrease)	(44,974,592)	(55,091)	1,065,581	2,237,717
Fund Balance - July 1	46,648,124	1,673,531	1,618,440	2,684,021
Transfers In	-	-	-	-
Fund Balance - June 30	1,673,531	1,618,440	2,684,021	4,921,738





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

BUDGET FORECASTS

REVENUES BY SOURCE, EXPENDITURES BY OBJECT DEBT SERVICE FUND

	2020-2021 Budget	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
Revenues:				
Local	21,759,496	22,956,268	24,218,863	25,550,901
County	401,000	401,000	401,000	401,000
State	3,775,000	3,775,000	3,775,000	3,775,000
Federal	150,000	150,000	150,000	150,000
Other	-	-	-	-
Total Revenues	26,085,496	27,282,268	28,544,863	29,876,901
Expenditures:				
Principal	11,218,131	13,200,000	14,190,000	15,355,000
Interest	9,483,550	8,320,340	7,797,968	7,218,068
Other	15,000	15,000	15,000	15,000
Total Expenditures	20,716,681	21,535,340	22,002,968	22,588,068
Yearly Increase (Decrease)	5,368,815	5,746,928	6,541,895	7,288,833
Fund Balance - July 1	27,314,668	32,683,482	38,430,411	44,972,306
Fund Balance - June 30	32,683,482	38,430,411	44,972,306	52,261,138





WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

DEBT OBLIGATION

The Wentzville R-IV School District's Debt Service Fund obligations for FY21 total \$20,701,680. This total is composed of \$9,483,549 in principal and \$11,218,131 in interest. The debt service levy is expected to be .9304 per hundred dollars of assessed valuation. The following tables summarize the outstanding debt and interest payments of the District.

Bond Amortization Schedule

FISCAL YEAR	September 1 Interest Payment	March 1 Interest Payment	March 1 Principal Payment	Total Payments
2021	4,333,340	5,150,209	11,218,131	20,701,680
2022	4,160,170	4,160,170	13,200,000	21,520,340
2023	3,898,984	3,898,984	14,190,000	21,987,968
2024	3,609,034	3,609,034	15,355,000	22,573,068
2025	3,361,300	6,804,325	10,726,975	20,892,600
2026	3,152,350	4,741,908	13,480,443	21,374,700
2027	2,976,450	5,817,819	13,023,631	21,817,900
2028	2,839,700	4,764,124	14,835,576	22,439,400
2029	2,598,450	3,673,321	16,000,130	22,271,900
2030	2,320,750	2,320,750	11,250,000	15,891,500
2031	2,152,000	2,152,000	11,650,000	15,954,000
2032	1,919,000	1,919,000	12,100,000	15,938,000
2033	1,677,000	1,677,000	12,600,000	15,954,000
2034	1,425,000	1,425,000	13,150,000	16,000,000
2035	1,162,000	1,162,000	13,650,000	15,974,000
2036	889,000	889,000	14,250,000	16,028,000
2037	604,000	604,000	14,800,000	16,008,000
2038	308,000	308,000	15,400,000	16,016,000
TOTALS	\$43,386,528	\$55,076,643	\$240,879,885	\$339,343,055



WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

BONDING CAPACITY

With the current level of outstanding debt, the District is estimating \$114 million will be available in bonding capacity. Continued growth in assessed values should continue to increase our bonding capacity. The following table reflects the bonding capacity information for the District.

Fiscal Year	Assessed Value	Bonding Capacity	Total End-of-Year Debt	Available Capacity	Debt to Assessed Value
2011	\$1,519,900,195	\$227,985,029	\$199,898,677	\$28,086,352	13.15%
2012	\$1,476,024,277	\$221,403,642	\$194,083,677	\$27,319,965	13.15%
2013	\$1,501,010,846	\$225,151,627	\$186,963,677	\$38,187,950	12.46%
2014	\$1,465,943,345	\$219,891,502	\$178,963,677	\$40,927,825	12.21%
2015	\$1,500,880,613	\$225,132,092	\$171,003,677	\$54,128,415	11.39%
2016	\$1,630,683,877	\$244,602,582	\$168,650,445	\$75,952,137	10.34%
2017	\$1,727,114,927	\$259,067,239	\$158,585,445	\$100,481,794	9.18%
2018	\$1,946,271,226	\$291,940,684	\$147,335,446	\$144,605,238	7.57%
2019	\$2,024,469,310	\$303,670,397	\$133,459,873	\$170,210,524	6.59%
2020	\$2,238,536,661	\$335,780,499	\$240,879,885	\$94,900,614	10.76%
Est 2021	\$2,293,695,577	\$344,054,337	\$229,661,754	\$114,392,582	10.01%

Note: Assessed valuations are based on December 31 values of previous calendar year.





WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

PROPERTY TAX INFORMATION

Property taxes represent approximately 45% of total district revenues. By state statute the tax rate can adjust within certain parameters related to changes in property values. The tax rate for FY21 is estimated to remain unchanged. The final tax rate will be set by the Board of Education in September. The following information provides background on the tax base and the related tax rates.

Assessed Value / Market Value History of Taxable Property

Fiscal Year	Assessed Value	% Increase (Decrease)	Market Value	Assessed vs. Market Ratio
2012	\$1,476,024,277	-2.89%	\$6,675,395,400	22.11%
2013	\$1,501,010,846	1.69%	\$6,776,709,461	22.15%
2014	\$1,465,943,345	-2.34%	\$6,641,175,270	22.07%
2015	\$1,500,880,613	2.38%	\$6,783,095,507	22.13%
2016	\$1,630,683,877	8.65%	\$7,407,326,655	22.01%
2017	\$1,727,114,927	5.91%	\$9,017,318,158	19.15%
2018	\$1,946,271,226	12.69%	\$8,852,503,508	21.99%
2019	\$2,024,469,310	4.02%	\$9,203,605,203	22.00%
2020	\$2,238,536,661	10.57%	\$10,254,249,045	21.83%
Est 2021	\$2,293,695,577	2.46%	\$10,511,067,906	21.82%

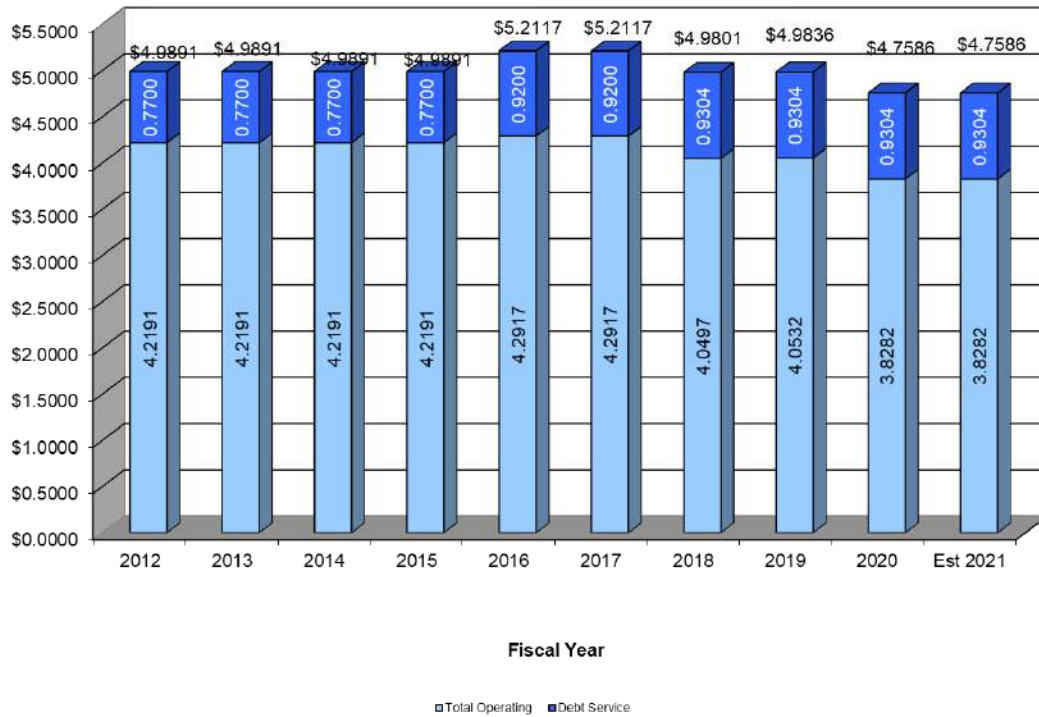
Note: Assessed valuations are based on December 31 values of previous calendar year.





WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

Property Tax Rate History





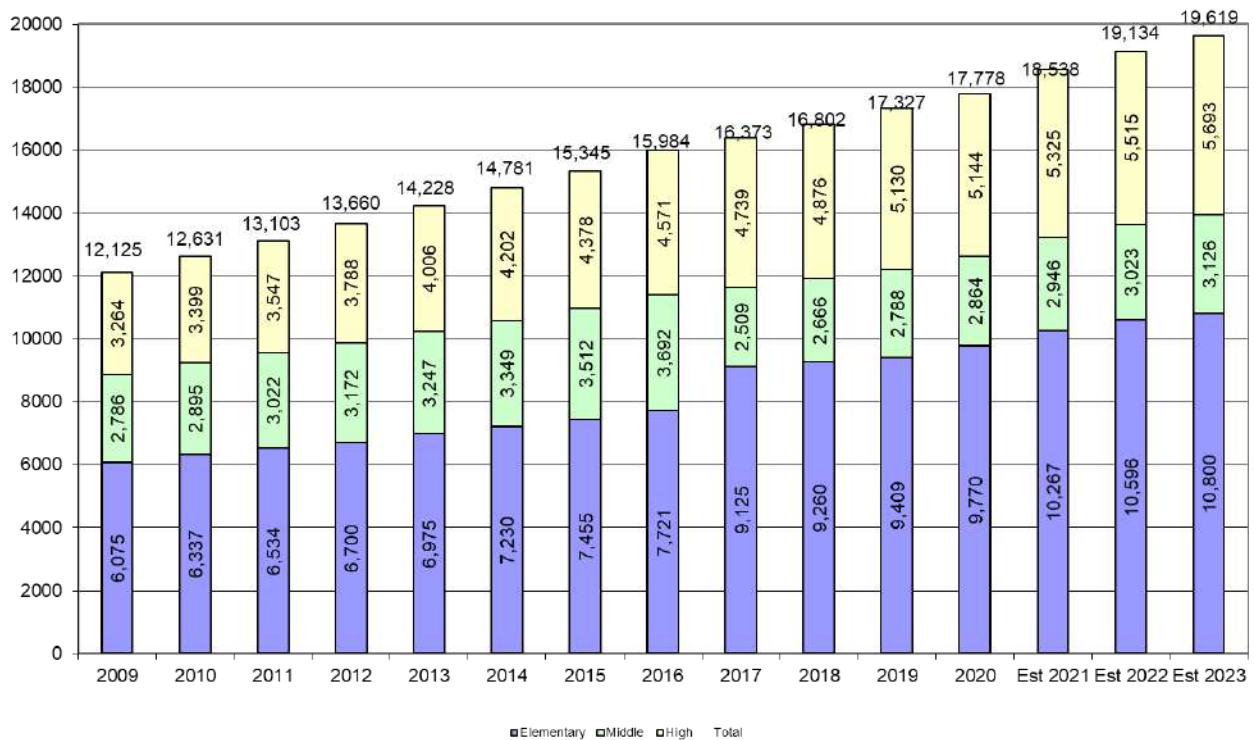
WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

ENROLLMENT PROJECTION METHODOLOGY AND ANALYSIS

Projecting enrollment is a key planning tool for any district, but takes on an even more critical role for Wentzville R-IV, as the fastest growing school district in the state. The District uses a combination of data points to predict enrollment. The MGT Consulting Group was used for underlying enrollment assumptions, modified by a variety of other factors. The District analyzes birth rate data, permits for new housing construction, and historical growth trends by school location to establish enrollment projections. The Wentzville School District has grown by over 5,000 students in the past decade and continues to grow by an average of over 400 students per year. The availability of undeveloped lots and unoccupied housing adds to the existing young family population creating an expectation of continued enrollment growth.

September Enrollment History and Projections



School Level	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Elementary	6,075	6,337	6,534	6,700	6,975	7,230	7,455	7,721	9,125	9,260	9,409	9,770	10,267	10,596	10,800
Middle	2,786	2,895	3,022	3,172	3,247	3,349	3,512	3,692	2,509	2,666	2,788	2,864	2,946	3,023	3,126
High	3,264	3,399	3,547	3,788	4,006	4,202	4,378	4,571	4,739	4,876	5,130	5,144	5,325	5,515	5,693
Total	12,125	12,631	13,103	13,660	14,228	14,781	15,345	15,984	16,373	16,802	17,327	17,778	18,538	19,134	19,619



WENTZVILLE R-IV SCHOOL DISTRICT

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PERSONNEL INFORMATION

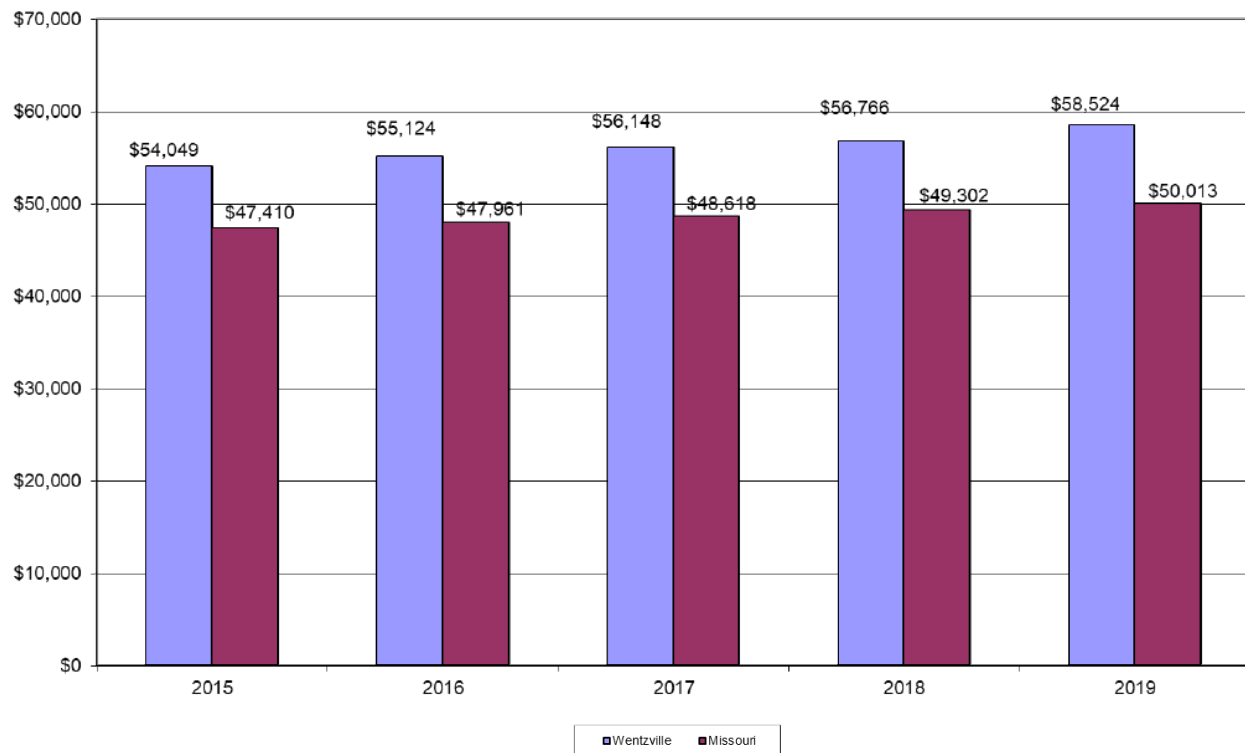
Personnel Data

	Year	2015	2016	2017	2018	2019
Average Teacher Salary (Regular Term)	Wentzville	\$54,049	\$55,124	\$56,148	\$56,766	\$58,524
	Missouri	\$47,410	\$47,961	\$48,618	\$49,302	\$50,013
Average Teacher Salary (Total*)	Wentzville	\$55,204	\$56,378	\$57,372	\$57,992	\$59,705
	Missouri	\$48,493	\$49,113	\$49,762	\$50,485	\$51,214
Average Administrator Salary	Wentzville	\$105,132	\$104,169	\$105,000	\$107,537	\$107,238
	Missouri	\$88,786	\$90,078	\$91,513	\$92,738	\$93,970
Average Years of Experience	Wentzville	11.1	12.0	12.0	11.8	12.1
	Missouri	12.7	12.8	12.8	12.4	12.5
Teachers with a Master Degree or Higher (%)	Wentzville	79.0	79.1	78.7	77.4	79.4
	Missouri	61.7	61.5	61.4	58.4	58.9

* Includes extended contract salary, Career Ladder supplement and extra duty pay

Average Teacher Salary (Regular Term)

Average Teacher Salary (Regular Term)





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

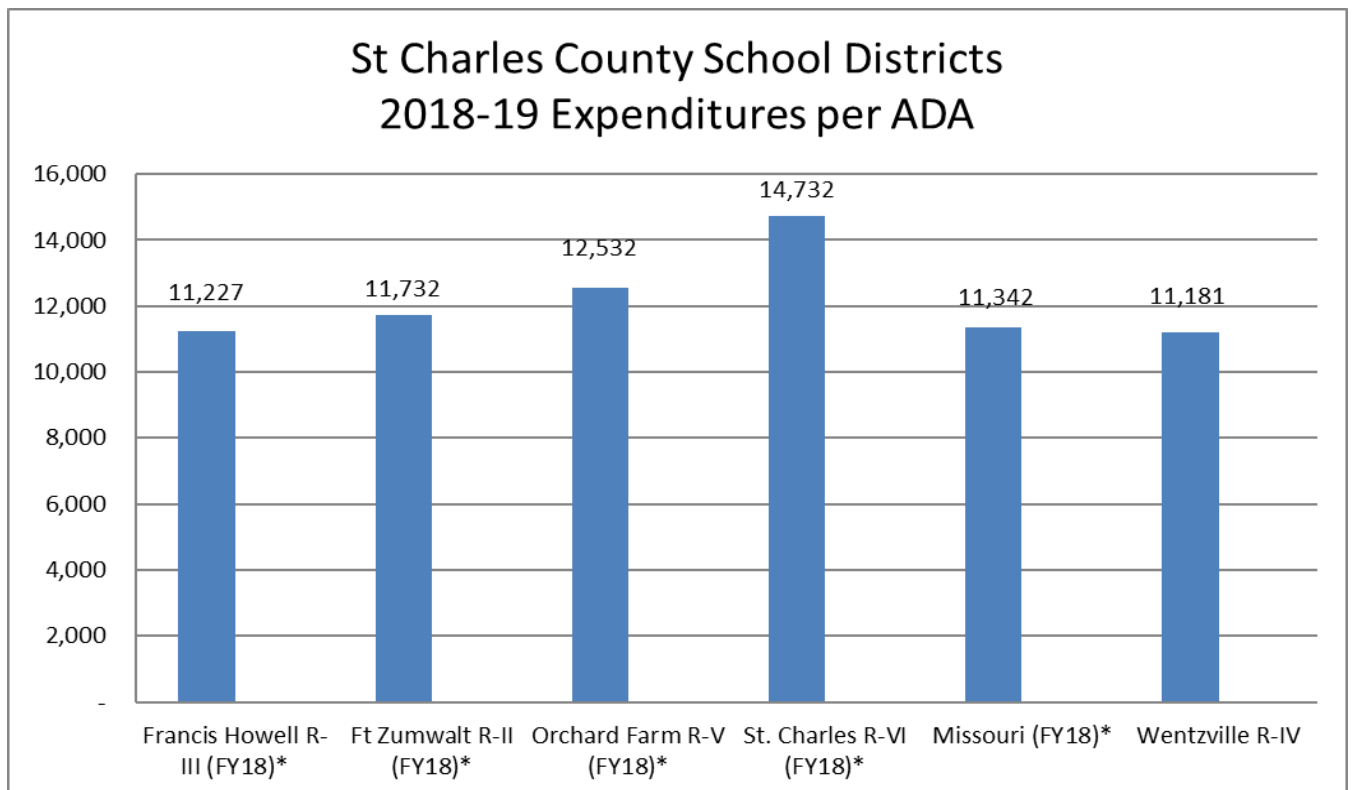
ADDRESSING STUDENT NEEDS

The District is committed to providing the best opportunities to all students. The District is projecting that there will be six elementary schools (Crossroads, Heritage Primary, Heritage Intermediate, Green Tree, Prairie View, and Peine Ridge) which will qualify for additional resources under Title I as part of the Elementary and Secondary Education Act. These additional resources include additional personnel in the area of reading intervention, additional instructional materials to meet their students' needs, and additional professional learning. The District continues to provide resources for the Read 180 intervention program in grades 6-12 to support the literacy needs of our secondary students. Credit recovery courses for students at our alternative school and all of our high schools are offered through Fuel-Ed web-based coursework.

ACADEMIC EFFICIENCY

The District has demonstrated the ability to produce high student achievement even though the district has limited operational resources. Wentzville R-IV School District spends less than the state average per pupil, and less than surrounding districts, while students perform in the top 13% of school districts on state achievement tests.

St. Charles County Expenditures per ADA



*DESE has not reported ADA for the state and other districts due to a district with an unapproved FY19 ASBR



ORGANIZATIONAL SECTION



2020-2021 Annual Budget



WENTZVILLE R-IV SCHOOL DISTRICT

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DISTRICT ENTITY

The legal name of the District is Wentzville R-IV School District, Saint Charles County, Missouri. The District is a political subdivision of the State of Missouri and may levy and collect taxes within the guidelines and limitations of Missouri state statutes.

SIZE AND SCOPE

The Wentzville R-IV School District is located in St. Charles County, one of the fastest growing counties in the nation and the fastest growing area in Missouri. The county boasts a good blend of commercial, industrial, and residential growth. The Wentzville R-IV School District is geographically located in the western part of the county or 40 miles west of downtown St. Louis.

The District is traversed by two major highways: Interstate 70 and U.S. Highway 40-61. Both U.S. Highway 40-61 and Interstate 70 provide direct access to St. Louis. Incorporated places within the District include the City of Wentzville, the City of Foristell, and the City of Lake St. Louis. The District overlaps the Village of Dardenne Prairie and small portions of the City of O'Fallon and the Village of Flint Hill.

The District serves a 90-square mile area and is home to corporate offices and industries such as General Motors, MasterCard Worldwide, and CenturyLink Telephone Operations.

The Wentzville R-IV School District currently provides education to over 17,000 students Kindergarten through 12th grade, and an additional 500 students in its early childhood education programs. Student population in the District increased over 5000 students in the past ten years and continues to grow at over 400 students per year. The District continues to see rapid growth by most community standards. Green space remains available for rapid development.

FACILITIES

The District's educational facilities include thirteen elementary, three middle, three high schools, an early childhood special education center, an alternative education center and a neurocognitive center. The District also has a variety of operational support buildings and an administration building. In total, the District maintains approximately 2.65 million square feet of space.



WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

PERSONNEL RESOURCES

The District employs over 2,600 staff members to assist in student learning. Personnel costs account for 84.3% of the District's total operating expenditures. The student to teacher ratio is 19:1 for the District as a whole, with 79.4% of teaching staff possessing an advanced degree.

REPORTING

The District is required to complete a financial report every year called the Annual Secretary of the Board Report (ASBR). The report is submitted to the Missouri Department of Elementary and Secondary Education (DESE), and is the District's year-end summary of the district financials, required by statute (Section 162.821, RSMo). Presentation of district financial information in the ASBR must agree with the District's audited financial reports. This report is required to be submitted by August 15 following the close of the fiscal year, which ends June 30. Data in the ASBR is used to create district profiles. These profiles allow financial results to be compared for benchmarking purposes, making the ASBR a useful financial tool for various organizations across the state.

GOVERNANCE

The District is governed by a Board of Education comprised of seven elected officials. Each director must be twenty-four years old, be a resident taxpayer of the District, and live within the District's boundaries for one year prior to either being elected or appointed to one of the vacant seats. All Board members serve three-year terms or until their successor is duly elected and qualified.

The role of the Board of Education is to exercise general direction over the District and to ensure that the schools are maintained as provided by the state statutes, the rules and regulations of the Missouri State Board of Education, the Missouri Department of Elementary and Secondary Education (DESE), and the policies, rules and regulations of the District. In addition, the Board is accountable to the electorate, and shall be responsive to the educational needs and the imposed financial constraints of the District.





WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

FUNDS AND DEFINITIONS

The District separates its monies based on requirements from the Missouri State Statute and the Department of Elementary and Secondary Education (DESE). In addition, there are several significant expenses the District chooses to separate to make sure financial discipline is maintained and accounting standards are met. The District currently has four governmental funds as required by the DESE: General (Incidental), Teachers', Capital Projects, and Debt Service. Along with these required governmental funds, the District maintains the following sub-funds: Food Service, Student Activities, and Bond Project accounts. The following terms and descriptions will assist the reader in the understanding of the District's funds.

GENERAL (INCIDENTAL) FUND

The fund used to account for all financial resources except those required to be accounted for in other funds. Transactions in this fund are general operating expenditures that are not grouped by another fund. Typical expenditures here include, but are not limited to, support staff salaries and benefits, and instructional materials and supplies.

Food Service Sub Fund: The sub-fund used to account for all revenues and expenditures related to the provision of school food services by the District to students and staff. This fund is merged with the General (Incidental) Fund for financial reporting.

Student Activity Sub Fund: The sub-fund used to account for money raised by the students for the students. The purpose of raising and expending activity money is to promote the general welfare, education, and morale of all the students and to finance approved extracurricular and co-curricular activities of student body organizations. This fund is merged with the General (Incidental) Fund for financial reporting.

TEACHERS' FUND

The fund used to account for revenue sources legally restricted to expenditures for the purpose of paying teachers' salaries and benefits, and tuition payments to other schools.

Together the General (Incidental) Fund and the Teachers' Fund are considered to be the Operating Funds of the District.



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

CAPITAL PROJECTS FUND

The fund used to account for all facility acquisition, all construction, all lease purchase payments of principal and interest, and all other capital outlay expenditures. Included within this fund are sub-funds for specific bond issuances and related construction projects. This fund is classified as a “Non-Operating Fund” throughout the budget.

DEBT SERVICE FUND

The fund used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and payment of agents' fees. This fund is classified as a “Non-Operating Fund” throughout the budget.

OTHER FUND DEFINITIONS

Governmental Funds: The funds focused on reporting the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as a fund balance. The District's governmental funds consist of the following: General (Incidental), Teachers', Capital Projects, and Debt Service Funds.

Operating Funds: The classification of funds which includes the General (Incidental) and Teachers' Funds.

Transfer From Other Funds: Money received unconditionally from another fund without expectations of repayment. Such monies are revenues of the receiving fund, but not of the District as a whole.

Transfer To Other Funds: Money paid unconditionally from a particular fund to another fund without expectation of repayment. Such monies are revenues to the receiving fund, but not of the District as a whole.





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

CLASSIFICATION OF REVENUE AND EXPENDITURES

The DESE adopted a system of accounting for the classification of revenue and expenditures based on generally accepted accounting principles. The DESE requires revenues be classified by a combination of fund and object, and expenditures be classified by fund, object, and function. Definitions are as follows:

Fund: An independent accounting entity with its own assets, liabilities, and fund balance.

Function: An activity or purpose carried out by the school district such as teaching, counseling, media, transportation, etc.

Object: A brief description of the item being purchased such as supplies, books, equipment, repair, etc.

Operational Unit: The school or office that the expenditure serves.

Project: This is used to designate the project or program the expenditures serves.

Source: The source code indicates if funds are local, county, state, or federal.

Additional Code: The additional code designates special tracking areas, such as overtime, summer school, and tires.

A typical budget code number reflecting the above would be:

100-1281-6411-7500-12810-3-21

100 Indicates the item is to be charged to the General Fund.

1281 A function code indicating Early Childhood Special Ed (ECSE) Instruction.

6411 An object code indicating Materials and Supplies.

7500 An operational unit code indicating Barfield ECSE Center.

12810 A project/program code indicating ECSE.

3 A source code indicating state funds.

21 An additional code indicating Summer School.

The specific codes used by the District in the FY21 budget are generally defined in the following section and utilized in the financial section of the document.





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

REVENUE BY OBJECT

The revenue object code identifies the specific source of revenue, such as taxes, student activities, or grants. It also identifies whether the revenue came from a federal, state, local, or other source. The following is a list of object code numbers and the associated descriptions of the source of revenue:

5100-Local Revenue

- 5111 Current Taxes: Taxes on real and personal property within the District for the current year.
- 5112 Delinquent Taxes: Real and personal property tax revenue from prior year(s).
- 5113 School District Trust Fund: Revenue from Proposition C Sales Tax.
- 5114 Financial Institution Tax: Taxes levied on the intangible assets of financial institutions.
- 5115 M&M Surtax: Surcharge on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses inventory tax.
- 5116 In Lieu of Tax: Revenue received for property removed from the tax rolls.
- 5140 Earnings on Investments: Interest revenue received from investments.
- 5150 Food Service Program: Sales of meals to pupils for breakfast and lunch.
- 5165 Food Service Non-Program: Sales of meals to adults and miscellaneous other food sales.
- 5170 Student Activities: All revenue received from student activities within the District.
- 5180 Community Services: All revenue received from self-funding early childhood education and before and after school care programs.
- 5190 Other Local Revenue: All other revenue received not covered in the above mentioned revenue codes.

5200-County Revenue

- 5211 Fines, Escheats, Etc.: Revenue received from St. Charles County for fines, foreclosures, or unclaimed taxes.
- 5221 State Assessed Utilities: Levy revenue on the assessed valuation of railroad and utility properties as assessed by the state.

5300-State Revenue

- 5311 Basic Formula-State Monies: Revenue from the state SB287 funding formula.
- 5312 Transportation: Revenue received for transporting children.
- 5314 Early Childhood Special Education (ECSE): Revenue received for the state portion of program funding.



WENTZVILLE R-IV SCHOOL DISTRICT

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- 5319 Basic Formula-Classroom Trust Fund: Revenue received from Riverboat gaming.
- 5324 Educational Screening Program/ PAT: Revenue received for the early childhood screening and Parents as Teachers (PAT) programs.
- 5332 Career Education: Reimbursement from state for career and technical education.
- 5333 Food Service: Revenue from state for school lunch program.
- 5359 Career Education Enhancement Grant: Revenue received from the Outstanding Schools Act.
- 5369 Residential Placement/Excess Cost: Amounts received for children in residential placements through the MO Department of Mental Health, MO Department of Social Services, Division of Family Services, or a court of competent jurisdiction pursuant to Section 167.126, RSMo.
- 5381 High Need Fund-Special Education: Reimbursement for expenditures made on behalf of students with disabilities when the current expenditure per pupil exceeds three times the District's average per pupil cost.
- 5397 Other State Revenue: All other revenue from the state not covered by the above revenue codes.

5400-Federal Revenue

- 5412 Medicaid: Reimbursement for Medicaid services.
- 5437 IDEA Grants: Amounts received through special competitive grants or state initiatives from the Individuals with Disabilities Act (IDEA) set-aside funds.
- 5441 IDEA Entitlement Funds, Part B IDEA: Entitlement amounts received through the Individuals with Disabilities Act (IDEA) grant for providing special education and related services to students with disabilities.
- 5442 Early Childhood Special Education (ECSE): Revenue received for ECSE programs.
- 5445 School Lunch Program: Revenue received directly through the DESE for the National School Lunch Program.
- 5446 School Breakfast Program: Revenue received directly through the DESE for the National School Breakfast Program.
- 5448 After School Snack Program: Revenue received directly through the DESE for the After School Snack Program.
- 5451 Title I - ESEA: Revenue received to help educationally disadvantaged students meet high academic standards.
- 5452 Title I, Part C-Migrant Education: Amounts for supplementary services to children of migrant workers.
- 5462 Title III, ESEA-English Language Acquisition and Academic Achievement: Amounts received for teaching limited English proficient children.
- 5461 Title IV.A – Student Support and Academic Enrichment



WENTZVILLE R-IV SCHOOL DISTRICT

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- 5465 Title II, Part A & B, ESEA-Teacher and Principal Training and Recruitment Fund/Mathematics and Science Partnerships: Amounts received for improving teacher and principal quality.
- 5497 Other Federal Revenue: All other federal revenue not covered by the above revenue codes.

Other Revenue

- 5611 Sale of Bonds: Proceeds from selling bonds from a general obligation bond issue.
- 5641 Sale of School Buses: Revenue from the sale of surplus school buses.
- 5641 Sale of Other Property: Revenue from the sale of equipment, buildings, or land.
- 5651 Refunding Bonds: Proceeds from a refunding of general obligation bonds.
- 5810 Tuition from Other Districts: Revenue received from other districts for services provided by the District.

EXPENDITURES BY FUNCTION

The expenditure function code describes the action, purpose, or program for which activities are performed. The DESE requires the District to report by functions based on five main categories: Instruction, Support Services, Community Services, Facilities Acquisition and Construction, and Debt. These functions are further classified into sub-functions based on schools, programs, services, and areas of responsibilities.

1000-1999 Instruction: Activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital, or in another learning situation. Activities of aides or assistants are included in this function when they assist in the instructional process.

2000-2999 Support Services: Services which provide administrative, guidance, health and logistical support to facilitate and enhance instruction. Supporting services exist as adjuncts for the fulfillment of the objectives of instruction.

3000-3999 Community Services: Activities that do not directly relate to providing education of pupils in the District. These include services provided by the District for the whole or segments of the community.

4000-4999 Facilities Acquisition and Construction Services: Activities concerned with the acquisition of land and buildings, remodeling buildings, the construction of buildings, additions to buildings, initial installation of service systems, extension of service systems, and any other project meant to improve a site.

5000-5999 Short and Long Term Debt: Activities servicing the debt of the District.



WENTZVILLE R-IV SCHOOL DISTRICT

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EXPENDITURES BY OBJECT

The expenditure object code identifies the service or commodity obtained. Listed below are the major expenditure object categories.

6100-6199 Salaries: Amounts paid to employees of the District who are considered to be in a position of permanent or temporary employment, including personnel substituting for those in permanent positions. This includes gross salary for services rendered while on the payroll of the District.

6200-6299 Benefits: Amounts paid by the District for benefits on behalf of the employees. These amounts are not included in the gross salary. Such expenditures include fringe benefits. While these payments are not made directly to the employee, they are considered part of the cost of employment.

6300-6399 Purchased Services: Amounts paid for services rendered by personnel who are not on the payroll of the District and for other services which the District may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

6400-6499 Supplies: Amounts paid for material items of an expendable nature that are consumed, deteriorate in use, or lose separate identity through fabrication or incorporation into different or more complex units or substances.

6500-6599 Capital Outlay: Expenditures for the acquisition of fixed assets or additions to fixed assets. Examples include expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, and equipment.

6600-6699 Short and Long Term Debt: Expenditures for the retirement of debt, the payment of interest on debt, and the payment of fees.





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

GENERAL ACCOUNTING PRINCIPLES

FUND ACCOUNTING

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are summarized by providing a separate set of self-balancing accounts that include assets, liabilities, and fund balances arising from revenues and expenditures. The following funds are used by the District: General (Incidental), Teachers', Capital Projects, and Debt Service.

MEASUREMENT BASIS OF ACCOUNTING

The District uses the cash basis of accounting for revenues and expenditures for both financial reporting and budgeting. Revenues are recognized when funds are received. Expenses are recognized when payments are made. For audit purposes, government-wide financial statements and fund financial statements are prepared using a modified cash basis of accounting. This basis of accounting recognizes assets, net assets/fund equity, revenues, and expenditures/expenses when they result from cash transactions.

BUDGETS AND BUDGETARY ACCOUNTING

The District follows the procedures below in establishing the budgetary data reflected in the financial statements:

- In accordance with Chapter 67, RSMo, the District adopts a budget for each fund of the political subdivision.
- Prior to June 30, the Chief Financial Officer, who serves as the budget officer, submits to the Board of Education a proposed cash basis budget for the fiscal year beginning on the following July 1. The proposed budget includes estimated revenues and proposed expenditures for all district funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year.
- In June, the budget is legally enacted by a vote of the Board of Education.
- Subsequent to its formal approval of the budget, the Board of Education has the authority to make necessary adjustments to the budget by formal vote. Adjustments made during the year are reflected in the budget information included in the general purpose financial statements. Budgeted amounts are approved by the Board of Education.



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

POST EMPLOYMENT BENEFITS

COBRA Benefits: Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District provides healthcare benefits to eligible former employees and their eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured, through Discovery Benefits of America. This program is offered for the duration of 18 to 36 months after the termination date. There is no associated cost to the District under this program.

Retiree Benefits: Professional and support staff members participate in the Public School Retirement System (PSRS) of the State of Missouri or in the Public Education Employee Retirement System (PEERS) as allowed by law. Retired employees participating in PSRS or PEERS, as well as their dependents, surviving spouse and children, are allowed to remain or become members in District health benefit programs. Certain requirements are outlined by the state government for this coverage. The premium is paid in full by the insured. There is no associated cost to the District under this program.

COMPENSATING ABSENCES

District twelve month employees earn vacation time throughout the fiscal year, and can accumulate a maximum of 20 days at the end of a year. Unused vacation beyond 20 days at the end of a year is forfeited by the employee. In addition, employees qualifying for sick leave are awarded between 10 and 12 days per year based upon their employment classification. Unused days may rollover to the following year, and may accumulate up to a defined amount based upon employee classification. Remaining unused sick leave is payable to the employee upon termination of employment at rates based on formulas utilizing years of service with the District.

NINE AND TEN MONTH EMPLOYEES' SALARIES

For teaching staff, payroll checks are written and dated in June for July and August payrolls and are included in the financial statements as expenditures paid in the month of June. This practice has been consistently followed in previous years and is consistent with many other Missouri school districts. Support staff are paid for actual hours worked on a bi-weekly schedule.

CASH AND TEMPORARY INVESTMENTS

The District maintains a cash and temporary investment pool that is available for use by all funds except the Debt Service Fund (state law requires that all deposits of the Debt Service Fund be kept separate and apart from all other funds of the District). The District also keeps Bond Issue funds separate.

The District may purchase any investments allowed by the State Treasurer. These include: obligations of the United States government or any agency or instrumentality



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thereof maturing and becoming payable not more than three years from date of purchase; or repurchase agreements maturing and becoming payable within ninety days secured by U.S. Treasury obligations or obligations of U.S. government agencies or instrumentalities of any maturity, as provided by law.

Investments of the pooled accounts consist primarily of the bank checking account, repurchase agreements, bank money market accounts, and fully insured certificates of deposit. Interest income, when earned, is allocated to individual funds based upon cash and temporary balances.

TAXES

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 30. All unpaid taxes become delinquent January 1 of the following year. The county collects the property taxes and remits them to the District on a monthly basis.

LONG TERM DEBT

Article VI, Section 26(b), Constitution of Missouri, limits the outstanding amount of authorized general obligation bonds of a district to 15% of the assessed valuation of a district (including state assessed railroad and utilities). The District has several bond issues outstanding. All general obligation bond issues are paid for out of the debt service fund.

LEASES

The District currently has a variety of operating lease agreements. The agreements include classroom space and copier lease payments.





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PENSION PLANS

The District contributes to the Public School Retirement System of Missouri (PSRS), a cost sharing multiple employer defined benefit pension plan. PSRS provides retirement and disability benefits to certificated employees and death benefits to members and beneficiaries. Positions fully covered by the Public School Retirement System are not covered by Social Security. PSRS benefit provisions are set forth in Chapter 169.010.141 of the Missouri Revised Statutes.

Beginning on July 1, 2014, PSRS members were required to contribute 14.5% of their annual covered salary and the District is required to contribute a matching amount. The contribution requirements of members and the District are established and may be amended by the PSRS Board of Trustees. The rate has not changed in several years.

The District also contributes to the Public Education Employee Retirement System of Missouri (PEERS), a cost sharing multiple-employer defined benefit pension plan. PEERS provides retirement and disability benefits to employees of the district who work 20 or more hours per week and who do not contribute to the Public School Retirement System of Missouri. Certain part-time certificated employees may be covered by this plan. Benefit provisions are set forth in Chapter 169.600.715 of the Missouri Revised Statutes.

Beginning on July 1, 2014, PEERS members were required to contribute 6.86% of their annual covered salary and the District is required to contribute a matching amount. The contribution requirements of members and the District are established and may be amended by the PEERS Board of Trustees. The rate has not changed in several years.

DEFERRED COMPENSATION PLANS

The District offers its employees a choice of deferred contribution plans established in accordance with Internal Revenue Code Sections 403(b) and 457(b). These plans available to district employees permit them to defer a portion of their salary for future years. Under the 403(b) and 457(b) plans, all amounts of compensation deferred, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely the property of the contributor and are not subject to the creditors of the District. All amounts being deferred are required to be held in a tax exempt trust or custodial account of an annuity contract insulating such amounts from the District's creditors. The District has no liability for losses under either plan.

EMPLOYEE INSURANCE BENEFITS

The District utilizes Anthem Blue Cross Blue Shield for health benefits, Delta Dental for dental benefits, Vision Benefits of America for vision care benefits, The Hartford for life insurance benefits, and The Hartford for disability benefits to participating employees



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and their families. The participating employees cover costs associated with family through payroll deductions based on their coverage election. The District's maximum liability for each employee and in the aggregate for a one year period is limited by insurance coverage specifications.

DISTRICT INSURANCE PROGRAM

The District participates in a public entity self-insured risk pool for insurance coverage. Workers' Compensation, property, liability, and Treasurer's bond coverage is provided by the Missouri United School Insurance Council (M.U.S.I.C.). Deposits are made to the pool by the District to cover anticipated losses. These deposits are reported as an insurance expense. The pool purchases reinsurance to further protect against large losses. In the event that the deposited amounts and reinsurance proceeds are insufficient to pay claims, the District can be assessed for additional amounts. No provision has been made for this contingency, as it appears improbable that assessments would be needed. All deposits are charged to insurance expenses when made.

CONTINGENCIES

Should any claims or lawsuits be filed against the District, it is the opinion of district management that the potential loss on all claims and lawsuits would not be significant to the District's financial statements taken as a whole and most, if not all, would be covered by the District's insurance policies.

INTERNAL CONTROL

As stewards of public funds, it is imperative that the District has appropriate policies and procedures in place to achieve the goal of providing education to students as effectively and efficiently as possible. Governmental entities are subject to public scrutiny and accountability. District policies are the responsibility of the Board of Education. Management and staff have the responsibility to carry out Board policies with fidelity. It is incumbent upon all district employees to act in the best interest of the District and to report any suspicions of fraudulent or suspect activity to his or her supervisor or the administration.

Internal control procedures are integral to complete and accurate financial reporting. Processes are developed and operated under a system of internal controls that:

1. Safeguard the District's assets.
2. Check the accuracy and reliability of accounting data.
3. Promote operational efficiency and effectiveness.
4. Protect district personnel.
5. Ensure adherence to prescribed managerial policies.
6. Ensure compliance with applicable district policies and regulations.



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7. Comply with Missouri Statutes and federal laws and regulations.

The District's internal control system includes five essential components:

1. Control Environment. The control environment reflects the overall attitude, awareness, and actions of the Board, administration, management, and others concerning the importance of control and the way it is used in the District. To be effective, control procedures must be viewed by the entire organization as an essential and integral part of the process of providing quality education.
2. Risk Assessment. Risk assessment is the identification and analysis of obstacles to achieve the objectives of the District. Both internal and external sources of risk need to be assessed before a plan for managing risk can be developed.
3. Control Activities. Control activities are the internal policies and procedures that help ensure that management directives are carried out. They help ensure necessary actions are taken to address risks in achieving the District's objectives. These include a range of activities such as approvals, authorizations, verifications, reconciliations, review of operating performance, security of assets, and segregation of duties.
4. Information and Communication. Pertinent information must be identified, captured, and communicated in a form and time frame that enables individuals to carry out their duties. Information systems produce reports containing operational, financial, and compliance related information, making it possible to efficiently manage the District.
5. Monitoring. Management systems and internal activities need to be examined to assess the quality of their performance over time. Assessment is accomplished through ongoing monitoring activities, separate evaluations, or both. Deficiencies should be reported upstream with serious matters reported to top management.

These five components are linked together, thus forming an integrated system that can react dynamically to changing conditions. The internal control system is intertwined with the District's operating activities, and is most effective when controls are built into the District's infrastructure, becoming part of the very essence of the organization.

Internal controls represent one technique that management uses to achieve its objectives and meet its responsibilities. Management's objectives arise from the District's mission and vision.



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BUDGET POLICIES AND PROCEDURES

The Wentzville R-IV School District Board of Education has adopted the following policies that govern the budget process.

BOARD POLICY 3100 – FINANCIAL MANAGEMENT

The Board of Education will adopt a series of policies to provide direction regarding the District's budget and financial affairs which reflect the educational philosophy of the School District and provide a framework in which the District's administration can effectively operate.

The budget and finance processes will conform to all state and local requirements as set forth by the State constitution, State statutes, Department of Elementary and Secondary Education rules, and Board policies.

Fiscal Management Goals: In the District's fiscal management, the Board seeks to achieve the following goals:

1. To engage in thorough and advanced planning, with broad-based involvement, in order to develop revenue and expenditure plans which will achieve the greatest educational returns in relation to dollars expended.
2. To establish levels of funding which will provide a high quality of education for the District's students.
3. To use the best available techniques for budget development and management.
4. To establish maximum efficiency in business procedures, including accounting, reporting, purchasing and delivery, payroll, payments of vendors and contractors, and all other areas of fiscal management.

The following procedures or actions shall be taken:

1. The Missouri Financial Accounting Manual, published by the Missouri Department of Elementary and Secondary Education, shall be adopted for financial accounting.
2. All receipts, including student activity funds, shall be deposited in the School District account as provided by law. There shall be no separate accounts of any organization, individual, or department for funds collected or received in connection with any school activity or program.
3. The District accountant shall maintain student activity accounts for various classes and organizations. Upon graduation any funds which remain in the account of the graduating class shall be transferred to another activity account at the discretion of the principal.



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BOARD POLICY 3105 – ANNUAL BUDGET

One of the primary responsibilities of the Board is to secure adequate funds to conduct a quality program of education. The annual school budget is the operational plan, stated in financial terms, for the conduct of all programs in the school system. It is a legal document which describes the programs to be conducted during the fiscal year.

The annual school budgeting process is an important function of District operations and should serve as a means to improve communications within the school organization and with the residents of the community.

Public school budgeting is regulated and controlled by statute and state regulations. A budget is required for every fund that a school system uses in its yearly operation.

The budgeting system will be organized and presented in accordance with the format required to comply with state statutes and regulations of the Department of Elementary and Secondary Education.

In no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the budget year.

BOARD POLICY 3106 – FRAUD PREVENTION

The District is committed to protecting the public funds with which it has been entrusted. Minimizing the losses to fraud and corruption is an essential part of ensuring that all of the District's resources are used for the purpose for which they are intended.

The public is entitled to expect the District to conduct its affairs with integrity, honesty and openness, and demand the highest standards of conduct from those working for it and with it.

The District's overall objective is to identify and maintain good practices, address weaknesses in current processes and introduce improved systems for the management of those processes. The end result is that of minimizing the amount of fraud and corruption which may occur within the system and significantly reduce the opportunity for fraud or corruption to occur in the future.

BOARD POLICY 3108 – FUND BALANCE

Background: Statement No. 54 of the Governmental Accounting Standards Board (GASB 54) establishes accounting and financial reporting standards for all governments



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that report governmental funds. It establishes criteria for classifying fund balances and clarifies definitions for governmental fund types.

Fund Balance Categories: GASB 54 establishes five (5) fund balance categories: Non-spendable, Restricted, Committed, Assigned, and Unassigned.

1. *Non-spendable Fund Balance* - Funds that cannot be spent due to their form (e.g., inventories and prepaid expenditures) or funds that legally or contractually must be maintained intact.
2. *Restricted Fund Balance* - Funds that are mandated for a specific purpose by external parties, constitutional provisions, or enabling legislation.
3. *Committed Fund Balance* - Funds that are set aside for a specific purpose by the District's highest level of decision-making authority. Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.
4. *Assigned Fund Balance* - Funds that are set aside with the intent to be used for a specific purpose by the District's highest level of decision-making authority or a body or official who has been given the authority to assign funds. Assigned funds cannot cause a deficit in Unassigned Fund Balance.
5. *Unassigned Fund Balance* – Excess funds that have not been classified in the previous four (4) categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

Actions Leading to Restricted, Committed, and Assigned Fund Balances: The Board of Education has the authority to set aside funds for a specific purpose. Commitments are authorized by formal Board resolution. The passage of a resolution must take place prior to June 30 of the applicable fiscal year. If the actual amount of the commitment is not available by June 30, the resolution must state the process or formula necessary to calculate the actual amount as soon as information is available. Assignments are authorized by fund placement in the special revenue, capital projects, and debt service funds in the original adopted and later revised budget.

Upon adoption of a budget where fund balance is used as a source to balance the budget, the Chief Financial Officer (CFO) shall record the amount as Assigned Fund Balance.

The Board delegates the authority to assign amounts for specific purpose(s) to the CFO.

Order of Spending: When both restricted and unrestricted funds are available for expenditure, restricted funds should be spent first unless legal requirements disallow it. When committed, assigned, and unassigned funds are available for expenditure, committed funds should be spent first, assigned funds second, and unassigned funds last.



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BOARD POLICY 3112 – BUDGET IMPLEMENTATION AND TRANSFER

The annual budget governs the expenditures and obligation of all funds for the District. The Superintendent/designee will establish procedures for funds management and reporting.

No funds may be spent which are not authorized by the annual budget. If an unanticipated need arises, the Board may approve the Superintendent's recommendation to (1) appropriate an amount to cover a needed expenditure from unencumbered budget surplus from the proper fund, or (2) revise the budget to transfer funds from one account to another as permitted by state statutes and the DESE regulations.

The Superintendent or Finance Administrator will prepare a monthly statement to account for each month's expenditures and the total spend out to date for the fiscal year. The monthly statement will include all receipts and remaining balances for each fund account.

BOARD POLICY 3113 – DISTRICT FUND ACCOUNTS

The District will maintain the following funds for the accounting of District moneys: teachers' fund, incidental fund, capital projects fund and debt service fund.

These funds are denoted for state reporting purposes as: General Fund, Fund 1 – comprised of the Incidental Fund; Fund 2 – the Special Revenue Fund, comprised of the Teachers' Fund; Fund 3 – The Debt Service Fund; and Fund 4 – the Capital Projects Fund.

BOARD POLICY 3150 – PAYMENT PROCEDURES

All monies received by the District shall be disbursed only for the purpose for which they are levied, collected or received.

The Board will give final approval to all bills paid. Payment of bills shall be authorized by the Superintendent/designee, only after verification of delivery and satisfaction by the department or staff receiving the item(s). No payment for goods or services shall be made unless both an itemized invoice showing the name of the person or firm to whom payment is due is presented, and a receiving document bearing the signature of an authorized school employee is on file. Furthermore, the invoice must have been issued in response to an approved purchase order.

The Superintendent/designee shall audit all claims, and shall submit all invoices to the Board for approval and authorization for payment. If cash discount or avoidance of



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financial penalty can be achieved, the Superintendent/designee is authorized to issue a check. In all such cases, the identity and amounts of such payments will be provided to the Board at the next regular meeting following payment. The Board will consider such payments and ratify the action taken.

The Finance Department shall establish procedures to assure that materials and services are received before payments are made and/or standard accounting procedures are followed to ensure effective internal control.

BOARD POLICY 3160 – INVESTMENT OF DISTRICT FUNDS

The Board has an obligation to the citizens of the District to direct the management of District funds. The primary objective of the District's investment plan will be legality, safety, liquidity, yield and the provision of a capital base for future needs. In the management of such funds, the District adheres to the "prudent investor" rule. Investments will be made with judgment and care, under the circumstances, which persons of prudence, discretion and intelligence exercise in the management of their own investments. Funds will be managed for investment, not for speculation considering the safety of the funds invested and the probable income to be derived.

BOARD POLICY 3180 – PURCHASING PROCEDURE

The purchasing procedure of the District shall not only ensure the best possible price for goods and services, but shall also operate efficiently and economically.

The Superintendent/designee shall have supervision of school purchasing and shall be authorized to issue purchase orders not to exceed budget limitations on his/her own authority. Formal proposals may also be called for on purchases where, in the opinion of the Superintendent, the welfare of the schools will be served.

The Board endorses the concept of centralized purchasing and authorizes the Superintendent to supervise the purchasing of all supplies, equipment and materials for the school system in accordance with financially sound purchasing practices.

All purchasing must be done on school purchase order forms. The purchase order must be approved by the principal/director and approved by the Superintendent/designee. Confirmation purchase orders must have prior approval of the Superintendent/designee. Purchases made in any other manner may be charged to the staff member making the purchase.

Every effort to receive full value for the dollars spent will be made through sound purchasing procedures. The purchasing function shall be to buy the product required for the intended purpose which in the course of its use will be the most economical and efficient product. Bidders with businesses in the Wentzville School District shall be encouraged to submit bids and if they are the lowest responsible bidder or equal



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thereto, shall be awarded bids. The Board of Education may make awards to local businesses located within the Wentzville School District and paying property taxes received by the Wentzville School District. The Board of Education may grant such local businesses a 2% advantage not to exceed \$500 per bid invitation.

BOARD POLICY 3310 – REVENUE FROM TAX SOURCES

Local Tax Sources: In the process of preparing the annual budget, the Superintendent or Finance Administrator shall estimate the amount of actual local tax revenue anticipated to be raised, the rate required to produce the amount, and the rate needed to support the principal and interest payment on bonded indebtedness and general financial obligations of the District. The Superintendent shall recommend the appropriate tax rate to the Board of Education for approval.

If required, the Board shall submit to the voters a proposition for increase in the tax rate beyond the current approved level if it is deemed necessary to obtain increased revenue to meet projected District expenses. State law and Article X, Section 11C of the Missouri Constitution shall govern tax election procedures.

State Tax Sources: All state funds will be accepted for the operation of the District as provided by entitlement by law and through regulations of the Missouri State Board of Education or Missouri Department of Elementary and Secondary Education.

The Superintendent or District Finance Administrator is responsible for filing all required reports and forms to obtain state funds to which the District is entitled to receive according to developed rules and regulations.

BOARD POLICY 3330 – BONDED INDEBTEDNESS

The School Board may issue bonds for any District expenditures as prescribed in state law. Funds raised through the sale of bonds may be expended only for the purpose set forth in the election which authorized the sale.

The Missouri state law guidelines shall serve to direct the Board's bonds issue. Guidelines currently include the following provisions:

1. A two-thirds vote is required to approve the issuance of bonds if the issue is not submitted at a general, primary or municipal election.
2. A four-sevenths vote is required before bonds may be issued if the proposal is submitted at a general, primary or municipal election.
3. Revenues from taxes levied for the purpose of satisfying bonded indebtedness, including principal and interest, will be recorded in the debt service fund.
4. Twenty years is the maximum number for which bonded indebtedness may be obligated.



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5. Bonds shall be issued in denominations of one thousand dollars or multiples thereof.
6. The limit for District bonded indebtedness is 15% of the value of taxable tangible property as documented by the last completed assessment for state and county purposes.

BOARD POLICY 3510 – ANNUAL AUDIT

The books and accounts of the District will be audited by an independent certified public accountant in conformance with the prescribed standards and legal requirements. The Superintendent shall place before the Board the matter of the retaining of a certified public accountant. The auditor shall be selected by the Board. The audit shall be presented to the Board for examination.

The Superintendent or designee will be responsible for filing copies of the audit with the proper authorities as prescribed by law.





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BUDGET REQUIREMENTS

The school budget is an instrument which provides a definite financial policy for the direction of business operations of the District. It provides a detailed outline of the probable expenditures and the anticipated receipts during a specified period of time.

The budget is one of the most important legal documents of a school district. It is not a static document but rather a working document that changes, through Board approved budget amendments, throughout the year as actual financial data changes.

FINANCIAL MANAGEMENT

The Board of Education adopted a series of policies that provide direction regarding the District's budget and financial affairs that reflect the educational philosophy of the District, and that provide a framework in which the District's administration can effectively operate.

The budget and finance processes conform to all state and local requirements as set forth by the state constitution, state statutes, the Department of Elementary and Secondary Education rules, and Board policies.

Good business practices necessitate keeping accurate, legal, and understandable records of receipts and expenditures. It is also essential that procedures be followed which will help to ensure that the budget adopted by the Board of Education is effective in providing parameters for the fiscal affairs of the District.

The purpose of the District's budget and finance policies is to provide direction for a systematized process that maintains continuity from year to year and informs the public regarding the education and financial operations of the District.

BOARD POLICY 3110 - PREPARATION OF BUDGET

Each year the Superintendent of Schools is required to submit to the Board of Education for their consideration a detailed annual budget showing estimates of income and expenditures for the ensuing fiscal year. The Board may accept, reject, modify or request revisions of the budget, but will adopt a budget by June 30, according to statutory provisions.

By law the approved estimated expenditures for each fund cannot exceed the estimated revenues to be received plus the unencumbered beginning cash balance for the fund. After the beginning of the fiscal year, the Superintendent shall review with the Board the adopted budget in relationship to the beginning cash balances for each fund.



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BUDGET IMPLEMENTATION AND TRANSFER

The annual budget governs the expenditures and obligation of all funds for the District. The Superintendent/designee establishes procedures for funds management and reporting. No funds may be spent that are not authorized by the annual budget. If an unanticipated need arises, the Board may approve the Superintendent's recommendation to (1) appropriate an amount to cover a needed expenditure from

unencumbered budget surplus from the proper fund or (2) revise the budget to transfer funds from one account to another. The District, as approved by the Board, may transfer any unencumbered balance or portion thereof from the expenditure authorization of one account to another, subject to limitations of state statutes and the DESE regulations.

The Chief Financial Officer and Director of Accounting prepare a monthly statement to account for each month's expenditures and the total spent to date for the fiscal year. The monthly statement includes all receipts and remaining balances for each fund account.

BUDGETED REVENUE

Local Tax Sources

In the process of preparing the annual budget, the Superintendent or Chief Financial Officer shall estimate the amount of actual local tax revenue anticipated to be raised, the rate required to produce the amount, and the rate needed to support the principal and interest payment on bonded indebtedness and general financial obligations of the District. The Superintendent or Chief Financial Officer shall recommend the appropriate tax rate to the Board of Education for approval.

State Tax Sources

All state funds will be accepted for the operation of the District as provided by entitlement, by law, and through regulations of the Missouri State Board of Education or Missouri Department of Elementary and Secondary Education.

The Superintendent or Chief Financial Officer is responsible for filing all required reports and forms to obtain state funds to which the District is entitled to receive according to developed rules and regulations.



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BUDGET DEVELOPMENT

Developing the annual budget for the District involves all stakeholders within the community. Input is given from the Board of Education, district administration, building administration, school staff, and the general public. The process is separated into four segments: planning, preparation, adoption, and implementation. There are two objectives driving the budget process. First, the goal of the District is to provide each student with a quality education. Second, the District focuses its resources in the most efficient and effective way to support the first objective. The annual budget creates a detailed analysis of the District's revenues and expenditures and allows the administration to focus its financial resources in a manner that supports student learning.

BUDGET PLANNING

The planning process begins in the fall of the prior school year. A calendar is developed to outline the main activities and deadlines during the budget process. The calendar is used to gauge the District's progress toward adopting a budget for the next fiscal year.

BUDGET PREPARATION

Revenues for the coming year are projected by January and adjusted as needed based on current data. Preparation of the expenditure budget generally begins in early January, as administrators make requests for staffing and facility needs. Budget allocations for general operations are established and distributed for administrators to prioritize at the building or program level. Budget conferences are held as needed to clarify needs and priorities.

In the spring, the district administration shares preliminary budget information with the Board of Education on projected revenues and any staffing or programming decisions required for the coming year. Discussions are held within the context of negotiations regarding salary increases for staff.

BUDGET ADOPTION

Preliminary budget information is provided to the Board of Education during the spring. Work sessions are scheduled as needed to review priorities and specific challenges in any given year. The Board may request modifications of the preliminary budget during these meetings or at any time prior to adopting the budget. Final adoption occurs in June.



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BUDGET IMPLEMENTATION

Upon approval of the budget, the Finance Department loads the new budget into the financial software system and the budget is available to use during the next fiscal year.





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CAPITAL PROJECTS DEVELOPMENT PROCESS

Capital improvement planning is an important part of the budget development process. In January of each year, administrators throughout the District submit requests for facility improvements to be completed during the upcoming year. Lists are prioritized and compared to existing facility planning documents. Priority items are presented in the spring to the Board of Education for authorization to bid. The budget for capital projects includes approved items as well as recurring payments on leases. Significant district-funded projects and capital expenditures for the coming year supported through the regular budget include the following:

PLANNED CAPITAL EXPENDITURES

	Project	Amount
Prop E	New High School	\$44,000,000
	New Elementary School	
	Holt Gymnasium	
	Pearce Hall Addition	
	Barfield Addition	
	Architect fees - Bond	
	Phone System	
	Holt Auditorium	\$100,000
	LHS Practice Field	\$25,000
	District Concrete	\$125,000
	District Roofing	\$325,000
	District Flooring	\$150,000
	District Asphalt	\$325,000
	ESCO Stipulated Costs	\$197,816
	Support Services	\$50,000
	Middle School restroom floors	\$250,000
	THS FACS Room	\$450,000
	Holt Bleachers	\$150,000
	Heritage windows	\$500,000
	Heritage Restrooms	\$75,000
	Liberty Tennis Courts	\$75,000
	Architect fees - District	\$500,000
	Technology Vehicle	\$30,000
	Custodial Equipment	\$110,000



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Budget Management Process

Throughout the fiscal year, communication between the Finance Department and the various budget administrators is maintained to assure budget discipline. The budget process is a forward look into the next fiscal year. Certain events change the scope of the budget during the year and budget administrators will periodically need to increase a budget line item. Assessments are made on the budget administrator's other items to see if money can be transferred between accounts. If money cannot be transferred, then a farther reaching assessment is made to see if other budget areas have funds available to allow an increase in the budget line item in question. If these avenues are exhausted and funds cannot be transferred, then the Finance Department will seek Board approval to increase the overall budget.





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BUDGET DEVELOPMENT CALENDAR FOR FISCAL YEAR 2020

DATE	ACTION
October 18, 2019	<ul style="list-style-type: none">• Complete update of long-range budget plan.
January 17, 2020	<ul style="list-style-type: none">• Building administrators and directors submit prioritized staffing requests with rationale to the Assistant Superintendent of Human Resources.• Any proposed revision of budget codes, elimination of unused codes, addition of new codes for refinement of accounting, and new codes for added programs should be forwarded to the Director of Accounting.• Administrators should be considering a summer maintenance project list for future submission.
January 17, 2020	<ul style="list-style-type: none">• Budget allocations sent to administrators for budget planning purposes.• Prioritized request list for summer facility improvement projects due to the Executive Director of Facilities.
February 20, 2020	<ul style="list-style-type: none">• Report to BOE on significant summer capital improvement projects (outside of bond projects) – seek approval for bids if required.
February 21, 2020	<ul style="list-style-type: none">• Building administrators and directors submit first draft of budget to the Chief Financial Officer and Director of Accounting for review.• Budget and summer project review conferences scheduled as needed with administrators and directors.• District prioritization of new programs and positions prepared for BOE (grants included).
March 20, 2020	<ul style="list-style-type: none">• Review conferences with administrators and directors completed.• Report to BOE on preliminary budget for FY21.
April 24, 2020	<ul style="list-style-type: none">• First draft of the FY21 budget completed including personnel recommendations.• District administrative conferences to revise draft budget - as necessary.
May 21, 2020	<ul style="list-style-type: none">• Report on any significant changes to the budget to the Board of Education, if needed.
June 18, 2020	<ul style="list-style-type: none">• Budget presented to Board of Education for adoption.



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Mission, Values, and Goals

The District's mission, values, and goal statements were created by a committee consisting of representatives from all of the District's stakeholder groups--administrators, staff members, parents, and community members--and approved by the Board of Education. The mission, vision, and values provide brief, cohesive statements establishing clear direction on how the District plans to increase student achievement over the next several years. The Comprehensive School Improvement Plan Goals provide a map to achieve the Mission, Vision, and Values and are a guiding focus in the budget development process.

MISSION STATEMENT

Learning Today, Leading Tomorrow

VISION STATEMENT

Wentzville School District will be a model of excellence that sets the standard and maximizes the potential of every student. We will excel academically, be at the forefront of technology implementation, proactively plan for growth, and be financially responsible.

VALUES

- Learning – Equipping students, staff, and community to apply skills and knowledge necessary to excel in a changing world
- Community – Respecting the stakeholders' perspectives, with honesty and transparency as we create a world class education
- Excellence – Fostering a culture which supports the highest level of individual success
- Integrity – Dedicating ourselves to make courageous decisions and provide resources for the continuous improvement of the Wentzville School District

COMPREHENSIVE SCHOOL IMPROVEMENT GOALS

The District's five-year strategic plan was renewed in 2019 and is the blueprint that guides our work in all areas, including Finance and Facilities. This plan is a blueprint to help move this great district forward and outlines our renewed focus on educating the "whole child." It is a fluid document; reviewed and adjusted as needed to ensure we continue to provide a superior educational experience for all students in this ever-changing world.



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

BOARD OF EDUCATION

ABOUT THE SCHOOL BOARD

The District is governed by the Board of Education (the “Board”). The Board is composed of seven members elected at large. Pursuant to state statutes, Board members serve three year terms. Subsequent to each election, the Board elects a president, vice president, secretary, and treasurer. To become a member of the Board of Education individuals must be a U.S. citizen and resident taxpayer of the District, have lived within the District's boundaries for one year, and be at least 24 years of age.

The Board has the responsibility of determining the policy of the District within the legal framework established by the Missouri Revised Statutes. The Board makes all final decisions concerning employment, termination of services, expenditures of funds, contracts, establishment of new programs, student fees, tax levies, and construction of facilities.

The Board of Education typically meets on the third Thursday of the month. The Board's open session generally begins at 7:00 P.M. at the District's Administrative Center, 280 Interstate Drive, Wentzville, MO 63385.

Community members are welcome to comment during a specified time during each meeting. Requests to speak need to be made prior to the beginning of the meeting. Comments are limited to three minutes.

Correspondence to the Board of Education may be directed to the Board recording secretary Kaci Gross, 280 Interstate Drive, Wentzville, MO 63385 or via email at kacigross@wsdr4.org.

BOARD OF EDUCATION MEMBERS

Mrs. Betsy Bates.....	President
Dr. Natalie DeWeese	Vice President
Mr. Brad Buchanan.....	Secretary
Mr. Dale Schaper.....	Director
Mrs. Sandra Garber	Director
Mrs. Erin Abbott	Director
Mr. Daniel Brice	Director



WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

EXECUTIVE ADMINISTRATION

Curtis Cain, Ph.D..... Superintendent
Mary LaPak Chief Communications Officer
John Schulte..... Asst. Supt. Administrative Services
Megan Stryjewski, Ed.D Asst. Supt. Teaching & Learning
Jennifer Hecktor, Ed.DAsst. Supt. Human Resources
Richard Angevine, MBA, CPA Chief Financial Officer
Jeri LaBrot, Ed.D Asst. Supt. Student Services





WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

SCHOOL DIRECTORY

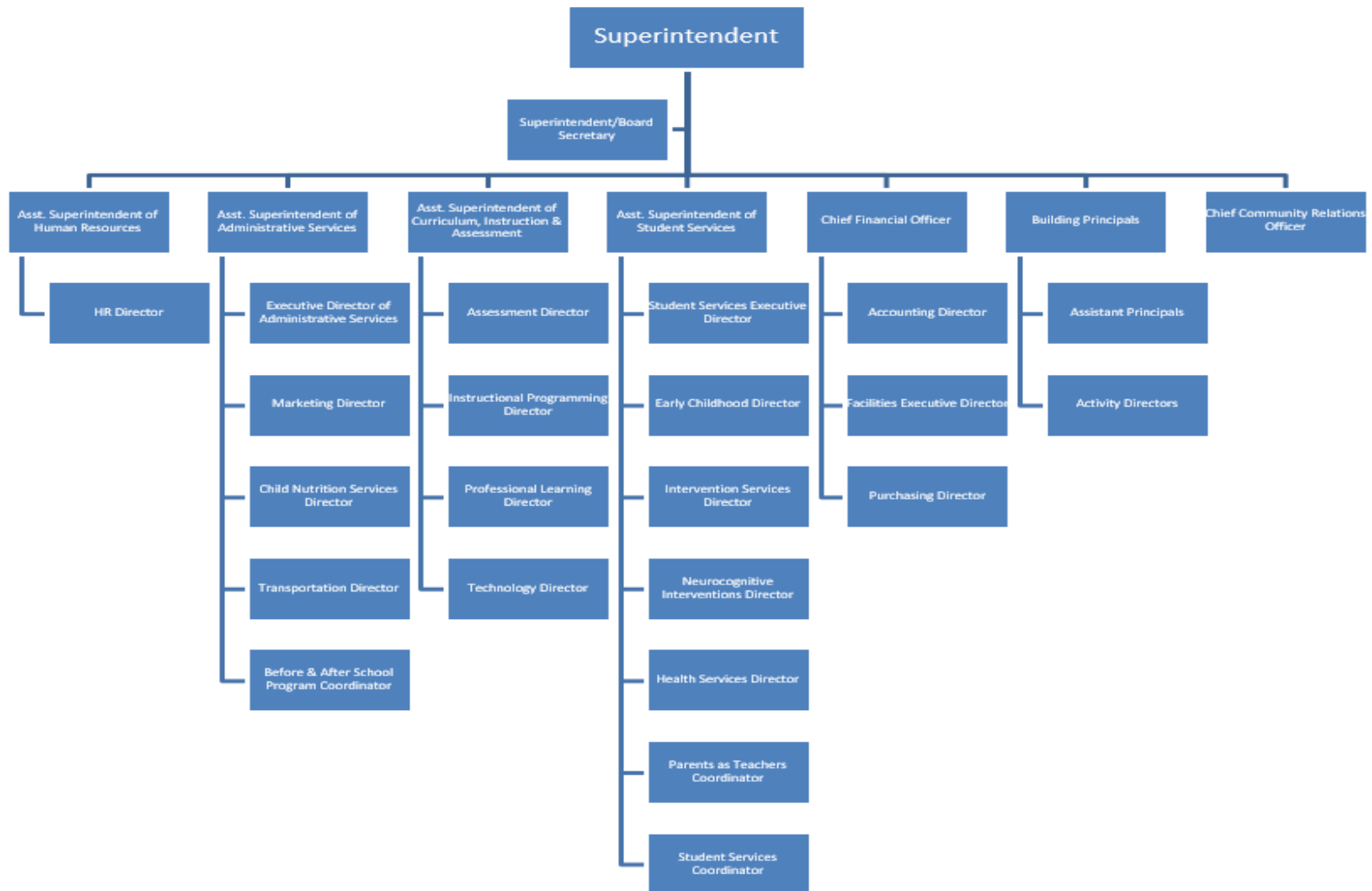
School Name	Address	Principal	Telephone No.
Holt High	600 Campus Drive, Wentzville, 63385	Dr. Shane Schlueter	636-327-3876
Timberland High	559 East Highway N, Wentzville, 63385	Dr. Kyle Lindquist	636-327-3988
Liberty High	2275 Sommers Road, Lake St Louis, 63367	Dr. Ed Nelson	636-561-0075
Frontier Middle	9233 Highway DD, O'Fallon, 63368	Dr. Laura Rowe	636-625-1026
South Middle	561 East Highway N, Wentzville, 63385	Mr. Scott Swift	636-327-3928
Wentzville Middle	405 Campus Drive, Wentzville, 63385	Dr. Kelly Mantz	636-327-3815
Boone Trail Elementary	555 East Highway N, Wentzville, 63385	Ms. Kara Welty	636-327-3830
Crossroads Elementary	7500 Highway N, O'Fallon, 63368	Dr. Damian Fay	636-625-4537
Discovery Ridge Elementary	2523 Sommers Road, O'Fallon, 63367	Dr. Katherine Brettschneider	636-561-2354
Duello Elementary	1814 Duello Road, Lake St Louis, 63367	Dr. Danielle Todd	636-327-6050
Green Tree Elementary	1000 Ronald Reagan Drive, Lake St Louis, 63367	Ms. Angela Zoellner	636-625-5600
Heritage Primary Elementary	612 Blumhoff, Wentzville, 63385	Dr. Megan Sutton	636-327-3846
Heritage Intermediate Elementary	601 Carr Street, Wentzville, 63385	Dr. Jodi Oliver	636-327-3839
Journey Elementary	2000 Interstate Drive, Wentzville, MO 63385	Dr. Candice Belton	636-327-3800
Lakeview Elementary	2501 Mexico Road, O'Fallon, 63366	Mr. Douglas Holler	636-332-2923
Peine Ridge Elementary	1107 Peine Road, Wentzville, 63385	Dr. Ryan Andrews	636-327-5110
Prairie View Elementary	1550 Feise Road, O'Fallon, 63368	Mr. David Bates	636-625-2494
Stone Creek Elementary	1850 Highway Z, Wentzville, 63385	Dr. Melvin Bishop	636-887-3898
Wabash Elementary	100 Golden Gate Parkway, Foristell, 63348	Mr. Matthew Schulte	636-887-3884
Barfield ECSE Center	2025 Hanley Road, O'Fallon, 63368	Mr. Kevin Garcia	636-561-5757
Pearce Hall Alternative Center	317 W Pearce, Wentzville, 63385	Dr. Ben Hebisen	636-327-3941
Mind Development Center	2120 Bryan Valley Commercial Dr, O'Fallon, 63366	Ms. Eustacia Kelsey	636-240-8096





WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

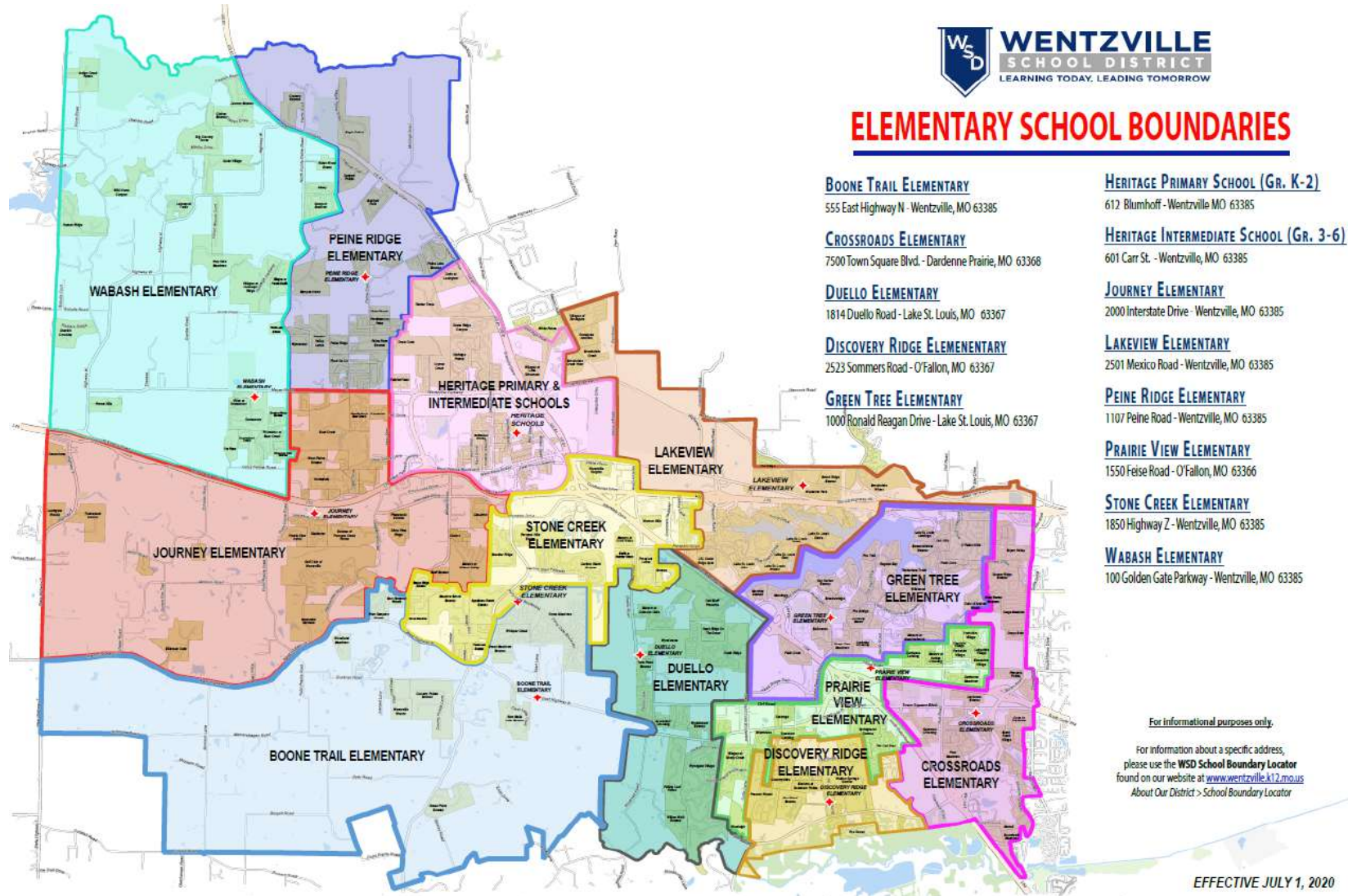
2020-21 ORGANIZATIONAL CHART





WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

ELEMENTARY BOUNDARY MAP

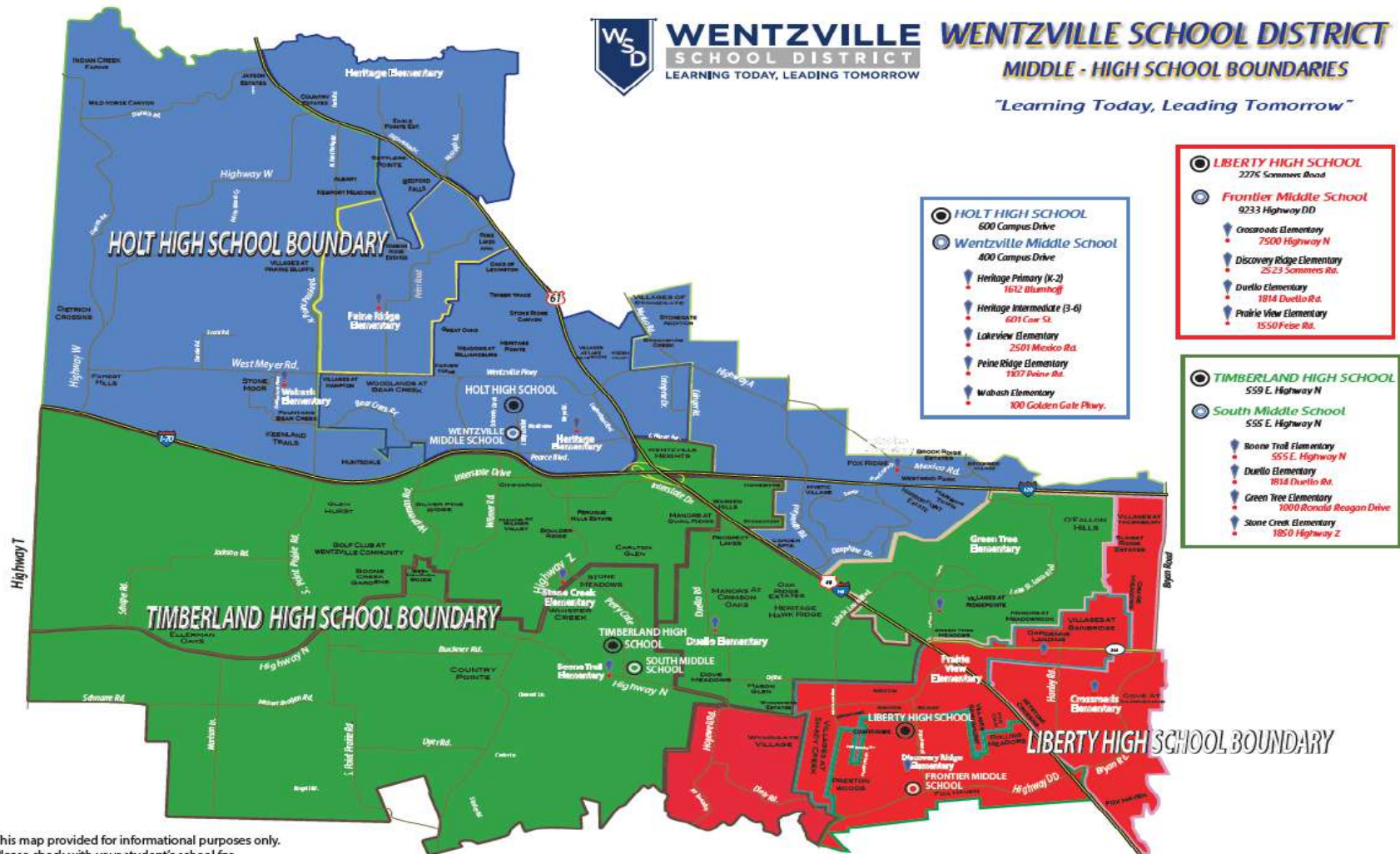




WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

MIDDLE SCHOOL – HIGH SCHOOL BOUNDARY MAP



This map provided for informational purposes only.
Please check with your student's school for
more detailed information.

Approved, WSD Board of Education: December 2017



WENTZVILLE
SCHOOL DISTRICT
LEARNING TODAY, LEADING TOMORROW

FINANCIAL SECTION



2020-2021 Annual Budget



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

FINANCIAL SUMMARY

The following tables, charts, and graphs summarize the District budget for the coming year. Key facts to recognize are as follows:

Revenue- All Funds	\$	242,316,521
Expenditures- All Funds	\$	292,294,780
Over/ (Under)	\$	(49,978,259)
Revenue- Operating Funds*	\$	200,590,442
Expenditures- Operating Funds*	\$	210,962,924
Over/ (Under)	\$	(10,372,482) **

*Operating Funds refers to a combination of the General Fund (Fund 1) and the Teachers' Fund (Fund 2).

**The District historically budgets an operating deficit to reflect unspent funds. The deficit relating to unspent funds is \$3 million and is typically recovered annually given the District's history of not spending 3% to 4% of budgeted expenses. The remaining \$7.4 million deficit is COVID 19 related and is expected to be temporary. The District is prepared to cut expenses in future budgets if COVID 19 revenue shortfalls continue past the 2020-2021 fiscal year.

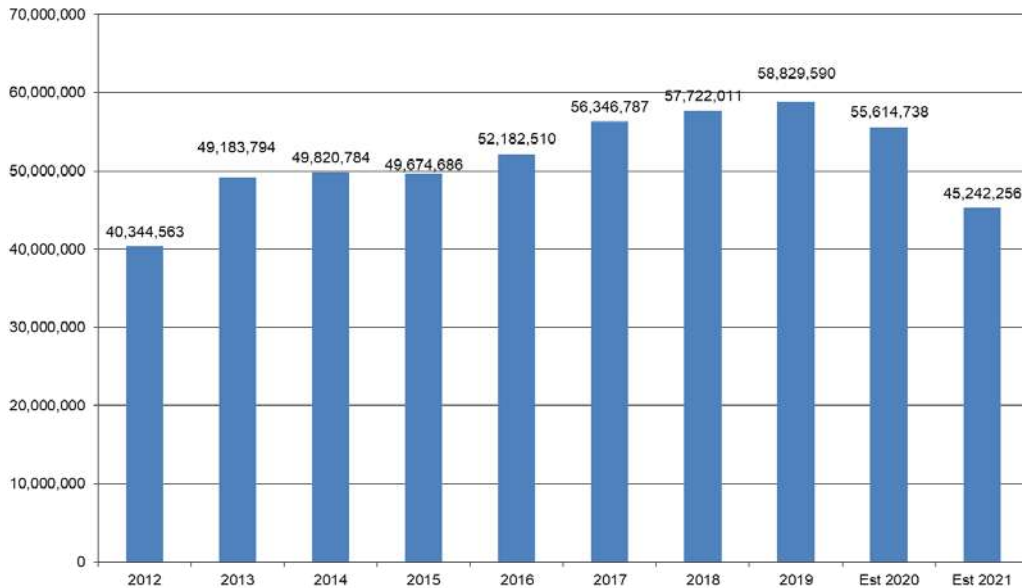
Total balances in all funds will decrease by \$49,978,260. The majority of this decrease (\$44,974,592) is due to the expenditures in the Capital Projects Fund for the Proposition E projects. Revenue from the Proposition E bonds was received in Fiscal Year 2019. Operating balances are projected to decline by \$10,372,482 (according to the budget). Operating fund balances at year end are projected to be \$45,242,256, which represents approximately 2.6 months of operating expenditures. A more detailed explanation of the expenditures can be found in the Financial Section.

Operating Fund		
Fiscal Year	Balance	Fund Balance %
2012	40,344,563	33.36%
2013	49,183,794	38.74%
2014	49,820,784	36.26%
2015	49,674,686	34.18%
2016	52,182,510	34.71%
2017	56,346,787	34.85%
2018	57,722,011	33.16%
2019	58,829,590	31.16%
Est 2020	55,614,738	27.57%
Est 2021	45,242,256	21.45%

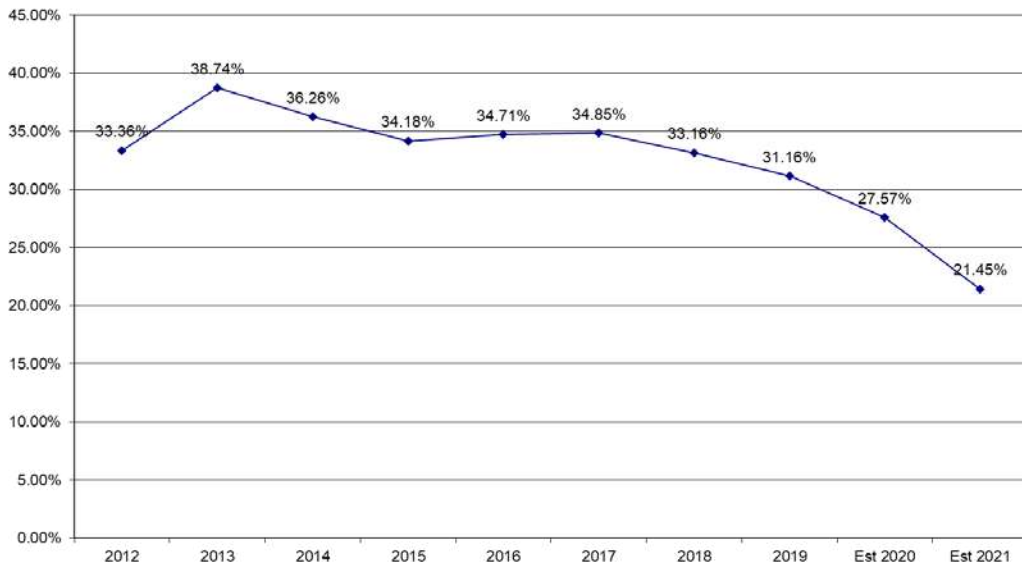


WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

Operating Fund Balance



Fund Balances - % of Operating Expenditures



The June 2019 projected balance is based on the FY19 budget as amended. However, year end balances are anticipated to be higher due to unexpended funds throughout various budget codes and revenue that came in higher than budgeted. Final balances will be a few percentage points higher, which would translate into the new fiscal year (FY20) as well.

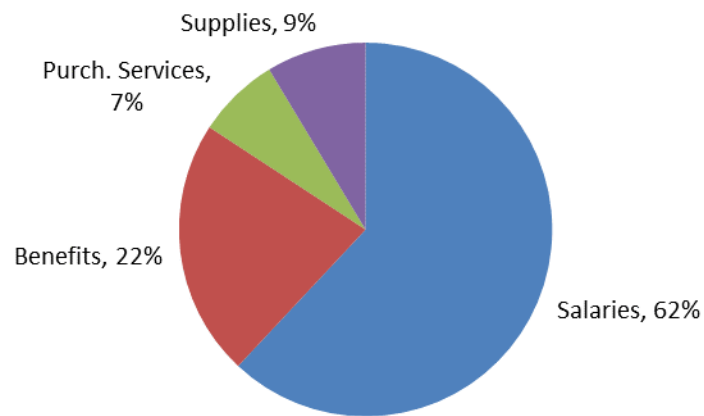


WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

OPERATING FUNDS – EXPENDITURES BY OBJECT

Operating (General and Teachers' Funds) Expenses by Object			
	Expenses	% of Oper. Exp.	% of Oper. Rev.
Salaries	\$130,734,220	61.97%	65.17%
Benefits	\$46,942,947	22.25%	23.40%
Purch. Services	\$15,056,516	7.14%	7.51%
Supplies	\$18,229,241	8.64%	9.09%
Total Expenses	\$210,962,924	100.00%	105.17%
Total Revenues	\$200,590,442		

Expenses by Object - Operating Funds





WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

SUMMARY OF REVENUES, EXPENDITURES, TRANSFERS, AND FUND BALANCE

SUMMARY OF REVENUES, EXPENDITURES, TRANSFERS, AND FUND BALANCE

SUMMARY OF ALL FUNDS

	GENERAL FUND	TEACHERS' FUND	CAPITAL PROJECTS FUND	TOTAL OPERATING FUNDS	DEBT SERVICE FUND	TOTAL ALL FUNDS
Budget Balance 6-30-2020	55,614,738	-	46,648,124	102,262,862	27,314,668	129,577,530
Revenues	88,569,635	112,020,807	15,640,583	216,231,025	26,085,496	242,316,521
Expenditures	84,567,633	126,395,291	60,615,175	271,578,099	20,716,681	292,294,780
	4,002,002	(14,374,484)	(44,974,592)	(55,347,074)	5,368,815	(49,978,259)
Balances before transfers	59,616,740	(14,374,484)	1,673,532	46,915,788	32,683,483	79,599,271
Transfers	(14,374,484)	14,374,484	-	-	-	-
Budget Balance 6-30-2021	45,242,256	-	1,673,531	46,915,787	32,683,483	79,599,270

DETAIL OF GENERAL FUND

	INCIDENTAL	FOOD SERVICE	ACTIVITIES	TOTAL GENERAL FUND
Budget Balance 6-30-2020	55,436,385	(1,621,983)	1,800,336	55,614,738
Revenues	80,559,635	6,210,000	1,800,000	88,569,635
Expenditures	76,557,633	6,210,000	1,800,000	84,567,633
Balances before transfers	59,438,387	(1,621,983)	1,800,336	59,616,740
Transfers	(14,374,484)	-	-	(14,374,484)
Budget Balance 6-30-2021	45,063,903	(1,621,983)	1,800,336	45,242,256

DETAIL OF CAPITAL PROJECTS FUND

	CAPITAL	COPS LEVY	PROP E	TOTAL CAPITAL PROJECTS FUND
Budget Balance 6-30-2020	3,480,778	2,573,436	40,593,910	46,648,124
Revenues	4,144,180	11,041,403	455,000	15,640,583
Expenditures	7,805,395	8,809,780	44,000,000	60,615,175
Balances before transfers	(180,438)	4,805,059	(2,951,090)	1,673,532
Transfers	-	-	-	-
Budget Balance 6-30-2021	(180,438)	4,805,059	(2,951,090)	1,673,531

MINIMUM BALANCE ANALYSIS COMBINED GENERAL & TEACHERS' FUNDS

Budget Balance 6-30-2020	55,614,738
Revenues	200,590,442
Expenditures	210,962,924
Transfers	-
Budget Balance 6-30-2021	45,242,256
Unrestricted Fund Balance	45,242,256
Balance as a Percent of Expenditures	21.45%



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

REVENUE DISCUSSION

The Wentzville School District's revenue is comprised of five major revenue sources: local, county, state, federal, and other miscellaneous revenues such as bond sales. For FY21, 97.0% of the budgeted revenue comes from local, county, or state proceeds. Another 2.9% of the revenue comes from federal sources. The following discussion is meant to give the reader a better understanding of the District's revenue picture.

LOCAL REVENUE

The District's number one source of revenue is the assessed property tax on real and personal property. After a series of negative reassessment cycles, the total assessed value for property in the District began to increase in 2015. The assessed valuation for FY21 is expected to be approximately \$2.29 billion. Although this makes the assessed values the highest in District history, the increase for FY21 is the smallest since 2015. It is estimated that the tax rate will generally stay the same excluding new levies. The District projects that current and delinquent property taxes for all funds will be \$109.1 million.

Another significant source of revenue is the sales tax revenue the District receives from Proposition C. The state's payment to the District is still considered a local source but the money is collected at the state level and distributed based on the WADA (Weighted Average Daily Attendance) of each District during the prior year. The District's FY20 WADA was approximately 16,730 and the state distribution rate is anticipated to be \$950 per FY20 .0WADA. The budgeted state distribution rate of \$950 represents major state budget cuts as a result of the COVID 19 pandemic. The district expects the state distribution rate to return to more normal levels after FY21. The District projects the FY21 Proposition C revenue to be less than last year at \$15.9 million.

The District receives most of its money between December 15 and January 31 of the fiscal year because property taxes are due December 31. The District uses these revenues throughout the calendar year, which creates excess funds during the first half of each calendar year. These excess funds can be temporarily invested within the restrictions set by the Board of Education and the State of Missouri. A reduction in interest rates and major spending for capital projects has resulted in lower interest revenue for FY21.

COUNTY REVENUE

There are only two sources of county revenue for the District, fines and state assessed utility taxes. A recent reduction in fines has resulted in county revenues being projected lower in FY21. Total county revenues are budgeted at approximately \$3.1 million.



WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

STATE REVENUE

The District's second largest revenue source is the state of Missouri's basic foundation formula fund for education. Missouri's Basic Foundation Formula is comprised of two revenue sources: the Basic Formula and the State Gaming monies (Classroom Trust Fund). The state foundation formula, passed in FY05, provides revenues for the District based primarily on a State Adequacy Target (SAT) and student attendance. The District has budgeted the State Adequacy Target (SAT) at 6,300. This SAT has been cut from the previous year due to COVID 19 and has significantly reduced expected funding from the state. The FY21 budget projects state basic formula revenue to be approximately \$82 million, up by \$1.6 million from the previous years expected amount. These additional formula funds are a result of increasing enrollment despite the SAT reduction. The District has budgeted for an increase of approximately 350 students in the foundation formula.

Transportation aid is another large source of revenue from the state. The state transportation aid is based on an appropriation of funds utilizing a formula created by the legislature. This revenue has been significantly reduced in FY21 due to COVID 19. The budget anticipates receiving \$2 million for the coming year. This amount is hard to project because funding is allocated based on available revenue through the transportation formula. Increases in expenditures and changes in ridership in other districts impact the revenue Wentzville R-IV receives from the State of Missouri. This categorical funding stream is commonly reduced during the year if state revenues do not meet expectations.

Another major state funding source comes from early childhood special education. This amount is based on the prior year's expenses. The District receives 100% reimbursement of expenses in the following fiscal year from state and federal sources. FY21 revenue is based on the budgeted expenses for FY20. The amount of early childhood special education state revenue budgeted for FY21 is \$5.5 million.



WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

FEDERAL REVENUE

All of the revenue received by the federal government is grant related. The District receives funds from multiple sources but the largest two sources are the Individuals with Disabilities Education Act (\$2.7 million) and the School Breakfast and Lunch Program (\$1.6 million). The District budget for the Individuals with Disabilities Education Act has been reduced by \$634,000 from the previous year.

The federal Government has awarded CARES funding (the Coronavirus Aid, relief, and Economic Security act) of which the District is budgeted to receive \$571,000. This is expected to be a non-recurring revenue and was issued to the District to help cover expenses related to COVID 19.

OTHER REVENUE

The District is expecting \$120,000 in this category for FY21 from tuition and transportation provided to other districts.





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

BUDGETED REVENUE ALL FUNDS BY OBJECT FY21

Object Code	Title	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
Local:							
5111	Current Taxes	86,357,746	91,344,454	96,828,995	102,078,589	105,873,364	3.7%
5112	Delinquent Taxes	3,871,861	5,664,704	3,912,826	4,301,539	3,274,434	-23.9%
5113	Prop C Sales Taxes	14,210,743	14,991,583	15,754,866	16,595,775	15,893,500	-4.2%
5114	Financial Institution Taxes	199,696	293,490	63,322	75,000	40,000	-46.7%
5115	M & M (Surcharge Taxes)	859,833	922,495	964,712	900,000	900,000	0.0%
5116	In Lieu of Tax	1,919,144	1,853,678	1,762,979	1,660,000	680,000	-59.0%
5141-5143	Earnings on Investments	614,804	2,780,064	11,178,240	2,519,000	1,300,000	-48.4%
5151-5161	Food Service - Program	2,416,973	2,766,044	3,051,806	3,225,000	3,050,000	-5.4%
5165	Food Service - Non-Program	1,383,937	1,079,778	1,560,272	1,600,000	1,500,000	-6.3%
5171-5179	Student Activities	3,677,222	2,565,165	2,371,800	1,950,000	1,950,000	0.0%
5181	Community Services	2,403,386	2,632,770	2,761,223	2,749,100	2,856,500	3.9%
5191-5198	Other Local	1,316,494	7,463,378	1,841,837	1,270,000	1,270,000	0.0%
Total Local		119,231,837	134,357,605	142,052,879	138,924,003	138,587,798	-0.2%
County:							
5211	Fines/Forfeitures/Escheats	307,069	345,645	185,723	280,000	150,000	-46.4%
5221	State Assessed Utility Taxes	2,974,243	2,947,938	2,828,347	2,946,000	2,946,000	0.0%
Total County		3,281,312	3,293,584	3,014,070	3,226,000	3,096,000	-4.0%
State:							
5311	Basic Formula	61,629,040	65,398,781	69,679,298	73,897,582	75,039,754	1.5%
5312	Transportation Aid	1,543,680	1,648,486	1,949,669	2,100,000	1,956,759	-6.8%
5314	Early Childhood Special Education	4,640,693	5,437,888	6,057,900	5,310,000	6,000,000	13.0%
5319	Classroom Trust	5,875,242	6,243,850	6,392,376	6,553,708	7,010,732	7.0%
5324	Parents as Teachers	387,591	446,933	465,468	400,000	400,000	0.0%
5332	Career Education	47,362	48,494	29,010	184,975	462,997	150.3%
5333	Food Service	44,097	44,269	-	46,000	45,000	-2.2%
5366	MO DNR Energy Loan	-	-	-	3,073,831	-	-100.0%
5359	Career Educ Enhancement Grant	107,635	198,696	-	-	-	-
5369	Residential Placement/Excess Cost	165,092	34,402	46,938	55,000	55,000	0.0%
5381	High Need Fund--Special Education	2,665,277	2,763,506	1,979,845	2,000,000	2,500,000	25.0%
5397	Other State	70	38,231	949	-	-	-
Total State		77,105,779	82,303,536	86,601,453	93,621,096	93,470,242	-0.2%
Federal:							
5412	Medicaid	183,761	181,938	218,070	100,000	150,000	50.0%
5437, 5438, 5441	Individuals with Disabilities (IDEA)	2,283,581	1,600,008	3,731,167	3,524,749	2,859,978	-18.9%
5442	Early Childhood Special Education	606,471	758,691	405,060	428,193	387,148	-9.6%
5445	School Lunch Program	1,571,088	1,530,275	18,791	1,600,000	1,400,000	-12.5%
5446	School Breakfast Program	300,325	274,451	2,112	300,000	200,000	-33.3%
5447	Special Milk Program	-	-	196,229	-	-	-
5448	After School Snack Program	8,686	10,238	390	10,000	15,000	50.0%
5451, 5452	Title I	1,044,399	626,027	1,040,786	950,514	835,251	-12.1%
5424, 5427, 5455-5499	Other Federal	466,827	255,769	517,022	609,742	1,195,104	96.0%
Total Federal		6,465,139	5,237,397	6,129,629	7,523,198	7,042,481	-6.4%
Other:							
5631	Net Insurance Recovery	-	5,920	8,922	-	-	-
5611, 5692	Sale/Refunding of Bonds	-	11,075,000	157,290,000	-	-	-
5641, 5651	Sale of School Buses/Property	22,816	108,330	115,106	-	-	-
58xx	Tuition from Other Districts/Contracte	63,982	133,773	111,025	120,000	120,000	0.0%
Total Other		86,798	11,323,024	157,525,053	120,000	120,000	0.0%
Total Revenues		206,170,865	236,515,145	395,323,083	243,414,297	242,316,521	-0.5%



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

EXPENDITURE DISCUSSION

The Wentzville R-IV School District's total expenditure budget for FY21 is \$292,294,781. This includes \$210,962,924 in the Operating Funds with the remainder in Capital Projects and Debt Service. The following discussion is meant to give the reader a better understanding of the District's expenditure program.

OPERATING FUNDS (GENERAL AND TEACHERS' FUNDS)

Approximately 84.0% of the Operating Fund budget is comprised of salary and benefits for staff. The budget includes funding for a total of 59.6 additional staff. This staffing increase includes 28.6 certified positions and 31.0 support staff positions. The budget for benefits was increased to reflect a 6.6% increase which includes a 4.5% increase in the medical insurance benefits rate.

Supplies and purchased services make up 15.7% of the Operating Fund budget. Building budget expenses were cut by 15% which were applied to their supply accounts. Purchased services are budgeted to increase by \$.8 million for various programs in the district. The budget includes allocations for furniture, fixtures, small equipment, and supplies to support the education of the district's students.

CAPITAL PROJECTS

The Capital Projects budget funds facility improvements, large equipment purchases, and lease-purchase payments on buses and facilities. The total Capital Projects expenditure budget for FY21 is \$60,615,175. The majority of this (\$44.0 million) is for construction costs for Prop E projects. \$8.8 million is budgeted for payments on COPs lease payments. Another \$3.0 million is generally budgeted for maintenance projects throughout the District, including limited contingency funds for any major repairs that may be necessary and architectural and engineering fees. The remainder of the Capital Projects budget is for instructional and support equipment purchases. The year-end budgeted balance in the Capital Projects Fund is projected to be \$1.7 million. The majority of this balance is Prop E construction project funds.



WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

DEBT SERVICE

The Debt Service expenditure budget funds payments on general obligation debt and related interest. The total Debt Service expenditure budget for FY21 is \$20,701,680. Of this total, \$9,483,549 is budgeted for principal payments with the remainder to cover interest payments and fees. The projected year-end balance for this fund is approximately \$32.7 million.





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

BUDGETED EXPENDITURES BY FUND AND FUNCTION FY21

	General Fund	Teachers' Fund	Capital Projects Fund	Total Operating Funds	Debt Service Fund	Total All Funds
Instructional Expenditures:						
Elementary	3,700,450	42,014,650	662,500	46,377,600	-	46,377,600
Middle	1,570,375	11,765,602	69,127	13,405,104	-	13,405,104
Senior High	1,874,548	21,908,633	70,777	23,853,958	-	23,853,958
Summer School	215,688	1,040,108	-	1,255,796	-	1,255,796
Special Instruction	8,861,719	15,766,287	26,400	24,654,406	-	24,654,406
Supplemental Instruction	19,500	1,541,307	-	1,560,807	-	1,560,807
Early Childhood Special Education	1,249,623	1,725,502	2,000	2,977,125	-	2,977,125
Career Education	256,637	-	429,624	686,261	-	686,261
Student Activities	2,610,450	1,358,460	-	3,968,910	-	3,968,910
Tuition & Contracted Education	-	2,725,979	-	2,725,979	-	2,725,979
Total Instructional Expenditures	20,358,990	99,846,528	1,260,428	121,465,946	-	121,465,946
Support Services Expenditures:						
Attendance	2,196,602	1,067,271	-	3,263,873	-	3,263,873
Guidance	139,344	3,950,881	-	4,090,225	-	4,090,225
Health, Psych, Speech & Audio	5,138,607	7,265,554	29,800	12,433,961	-	12,433,961
Improvement of Instruction	1,120,440	1,218,737	-	2,339,177	-	2,339,177
Professional Development	607,925	221,527	-	829,452	-	829,452
Media Services	1,454,948	1,885,229	-	3,340,177	-	3,340,177
Board of Education Services	1,322,700	-	-	1,322,700	-	1,322,700
Executive Administration	1,533,355	2,843,893	-	4,377,248	-	4,377,248
Building Level Administration	3,727,881	7,356,193	30,000	11,114,074	-	11,114,074
Business/Central Services	2,036,274	-	13,500	2,049,774	-	2,049,774
Operation of Plant	19,151,119	-	3,449,000	22,600,119	-	22,600,119
Pupil Transportation	12,282,178	-	1,184,895	13,467,073	-	13,467,073
Food Services	6,190,000	-	20,000	6,210,000	-	6,210,000
Central Office Support Services	2,976,542	631,777	135,000	3,743,319	-	3,743,319
Total Support Services Expenditures	59,877,915	26,441,062	4,862,195	91,181,172	-	91,181,172
Total Instruction & Support Expenditures	80,236,905	126,287,590	6,122,623	212,647,118	-	212,647,118
Community Services Expenditures	4,330,728	107,701	5,000	4,443,429	-	4,443,429
Facilities Acquisition & Construction Exp.	-	-	50,202,000	50,202,000	-	50,202,000
Principal & Interest Expenditures	-	-	4,285,552	4,285,552	20,716,681	25,002,233
Total Expenditures	84,567,633	126,395,291	60,615,175	271,578,099	20,716,681	292,294,780





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

Revenues by Source Expenditures by Fund All Funds

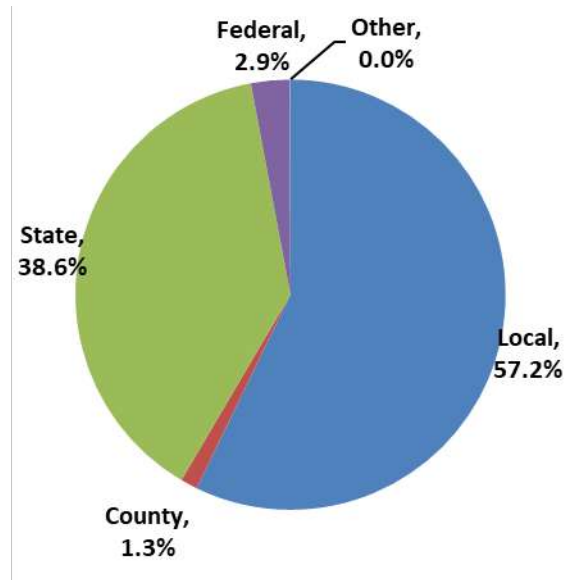
	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
Revenues:						
Local	119,231,837	134,357,605	142,052,879	138,924,003	138,587,798	-0.2%
County	3,281,312	3,293,584	3,014,070	3,226,000	3,096,000	-4.0%
State	77,105,779	82,303,536	86,601,453	93,621,096	93,470,242	-0.2%
Federal	6,465,139	5,237,397	6,129,629	7,523,198	7,042,481	-6.4%
Other	86,798	11,323,024	157,525,053	120,000	120,000	0.0%
Total Revenues	206,170,865	236,515,145	395,323,083	243,414,297	242,316,521	-0.5%
Expenditures:						
General Fund	64,547,924	70,285,396	76,269,184	80,802,534	84,567,633	4.7%
Teachers' Fund	96,676,446	103,803,389	112,537,740	120,896,440	126,395,291	4.5%
Capital Projects	15,155,849	23,454,685	34,180,999	104,560,703	60,615,175	-42.0%
Debt Service	19,767,933	16,380,820	75,447,922	21,663,364	20,716,681	-4.4%
Total Expenditures	196,148,152	213,924,290	298,435,845	327,923,042	292,294,780	-10.9%
Yearly Increase (Decrease)	10,022,713	22,590,855	96,887,238	(84,508,745)	(49,978,259)	-40.9%
Fund Balance - July 1	84,585,469	94,608,182	117,199,037	214,086,275	129,577,530	-39.5%
Fund Balance - June 30	94,608,182	117,199,037	214,086,275	129,577,530	79,599,271	-38.6%



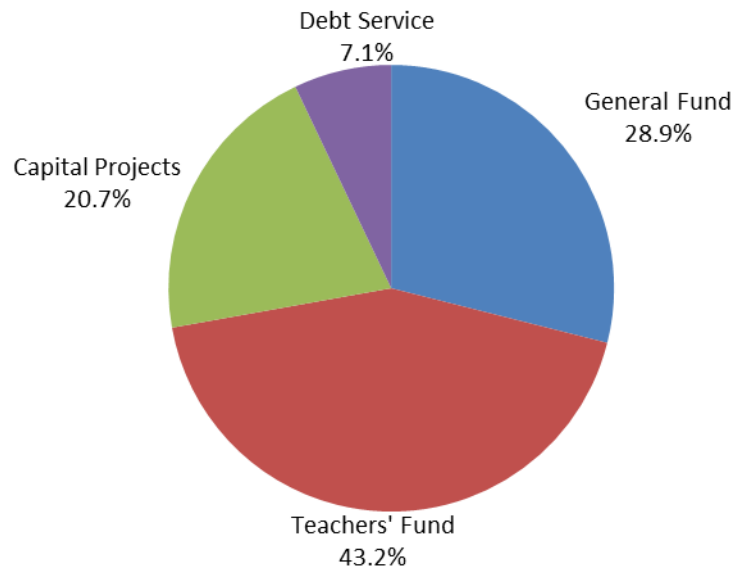


WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

BUDGETED REVENUE BY SOURCE FY21



BUDGETED EXPENDITURES BY FUND FY21





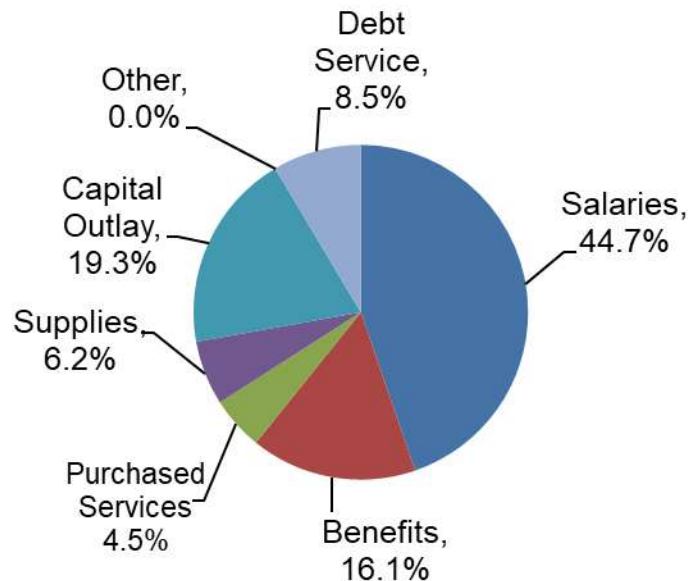
WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT ALL FUNDS

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
Revenues:						
Local	119,231,837	134,357,605	142,052,879	138,924,003	138,587,798	-0.2%
County	3,281,312	3,293,584	3,014,070	3,226,000	3,096,000	-4.0%
State	77,105,779	82,303,536	86,601,453	93,621,096	93,470,242	-0.2%
Federal	6,465,139	5,237,397	6,129,629	7,523,198	7,042,481	-6.4%
Other	86,798	11,323,024	157,525,053	120,000	120,000	0.0%
Total Revenues	206,170,865	236,515,145	395,323,083	243,414,297	242,316,521	-0.5%
Expenditures:						
Salaries	101,487,194	109,561,241	117,643,525	124,046,521	130,734,220	5.4%
Benefits	33,390,019	36,485,488	39,929,519	44,035,731	46,942,947	6.6%
Purchased Services	9,799,604	10,485,706	12,152,222	14,223,074	15,056,516	5.9%
Supplies	16,547,554	17,556,350	19,081,658	19,393,648	18,229,241	-6.0%
Capital Outlay	16,072,281	19,645,856	29,396,610	100,496,220	56,329,623	-43.9%
Other	3,695,651	141,200	455,208	25,000	30,000	20.0%
Debt Service	15,155,849	20,048,448	79,777,103	25,702,847	24,972,233	-2.8%
Total Expenditures	196,148,152	213,924,290	298,435,845	327,923,042	292,294,780	-10.9%
Yearly Increase (Decrease)	10,022,713	22,590,855	96,887,238	(84,508,745)	(49,978,259)	-40.9%
Fund Balance - July 1	84,585,469	94,608,182	117,199,037	214,086,275	129,577,530	-39.5%
Fund Balance - June 30	94,608,182	117,199,037	214,086,275	129,577,530	79,599,271	-38.6%

Budgeted Expenditures by Object – All Funds FY21



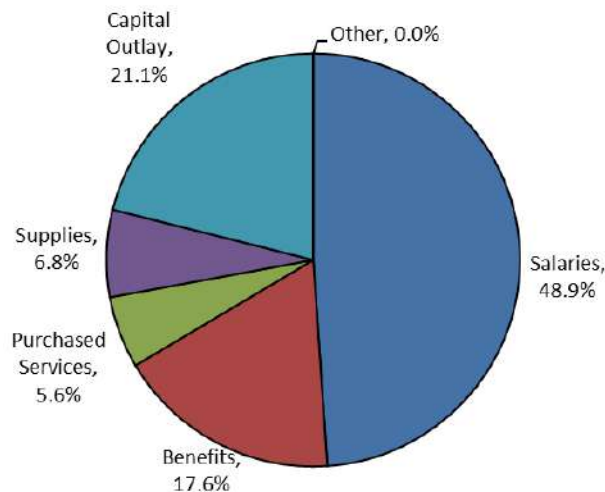


WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT GENERAL, TEACHERS', AND CAPITAL PROJECTS FUNDS

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
Revenues:						
Local	102,599,747	114,255,080	118,628,707	117,214,331	116,828,302	-0.3%
County	2,873,623	2,865,942	2,606,124	2,825,000	2,695,000	-4.6%
State	77,105,780	78,528,536	82,826,453	89,846,096	89,695,242	-0.2%
Federal	6,181,739	5,095,775	5,850,683	7,373,198	6,892,481	-6.5%
Other	86,798	248,024	125,235,053	120,000	120,000	0.0%
Total Revenues	188,847,687	200,993,356	335,147,020	217,378,625	216,231,025	-0.5%
Expenditures:						
Salaries	101,487,193	109,561,241	117,643,525	124,046,521	130,734,220	5.4%
Benefits	33,390,018	36,485,488	39,929,519	44,035,731	46,942,947	6.6%
Purchased Services	9,799,604	10,485,706	12,152,222	14,223,074	15,056,516	5.9%
Supplies	16,547,554	17,556,350	19,081,658	19,393,648	18,229,241	-6.0%
Capital Outlay	16,072,281	19,645,856	29,396,610	100,496,220	56,329,623	-43.9%
Other	3,695,652	3,808,829	432,482	15,000	15,000	0.0%
Debt Service	-	-	4,351,907	4,049,483	4,270,552	5.5%
Total Expenditures	180,992,303	197,543,470	222,987,923	306,259,677	271,578,099	-11.3%
Yearly Increase (Decrease)	7,855,384	3,449,885	112,159,097	(88,881,052)	(55,347,074)	-37.7%
Fund Balance - July 1	67,679,548	75,534,932	78,984,818	191,143,915	102,262,862	-46.5%
Fund Balance - June 30	75,534,932	78,984,818	191,143,915	102,262,862	46,915,788	-54.1%

Budgeted Expenditures by Object – Operating Funds with Capital Projects FY21





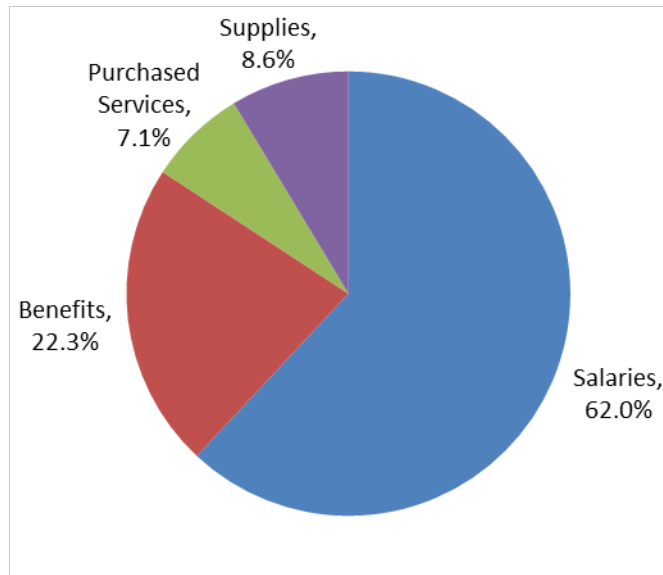
WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT GENERAL AND TEACHERS' FUNDS

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
Revenues:						
Local	90,395,728	94,867,412	99,685,754	102,201,660	101,995,719	-0.2%
County	2,561,058	2,599,789	2,351,664	2,517,000	2,387,000	-5.2%
State	72,604,509	77,839,421	82,055,040	86,272,265	89,195,242	3.4%
Federal	6,168,517	5,091,053	5,850,683	7,373,198	6,892,481	-6.5%
Other	73,730	144,541	120,266	120,000	120,000	0.0%
Total Revenues	171,803,542	180,542,214	190,063,407	198,484,123	200,590,442	1.1%
Expenditures:						
Salaries	101,487,193	109,561,241	117,643,525	124,046,521	130,734,220	5.4%
Benefits	33,390,018	36,485,488	39,929,519	44,035,731	46,942,947	6.6%
Purchased Services	9,799,604	10,485,706	12,152,222	14,223,074	15,056,516	5.9%
Supplies	16,547,554	17,556,350	19,081,658	19,393,648	18,229,241	-6.0%
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
Total Expenditures	161,224,370	174,088,785	188,806,924	201,698,975	210,962,924	4.6%
Yearly Increase (Decrease)	10,579,172	6,453,429	1,256,483	(3,214,852)	(10,372,482)	222.6%
Fund Balance - July 1	52,182,510	56,346,787	57,722,011	58,829,590	55,614,739	-5.5%
Transfers	(6,414,895)	(5,078,205)	(148,904)	(0)	(0)	0.0%
Fund Balance - June 30	56,346,787	57,722,011	58,829,590	55,614,739	45,242,256	-18.7%

Budgeted Expenditures by Object – General & Teachers' Funds FY21





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT GENERAL FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
Revenues:						
Local	58,890,122	64,385,596	67,966,770	69,985,281	69,944,954	-0.1%
County	1,422,351	1,525,333	1,466,368	1,430,000	1,430,000	0.0%
State	14,100,160	11,622,177	6,938,927	13,180,329	13,987,622	6.1%
Federal	3,064,891	2,814,335	1,654,816	2,907,094	3,087,059	6.2%
Other	73,730	144,541	120,266	120,000	120,000	0.0%
Total Revenues	77,551,254	80,491,981	78,147,148	87,622,704	88,569,635	1.1%
Expenditures:						
Salaries	27,684,900	30,274,024	32,139,348	33,277,090	36,163,225	8.7%
Benefits	12,053,210	13,300,271	14,818,512	16,361,451	17,844,630	9.1%
Purchased Services	8,262,259	9,154,751	10,229,666	11,770,345	12,330,537	4.8%
Supplies	16,547,554	17,556,350	19,081,658	19,393,648	18,229,241	-6.0%
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
Total Expenditures	64,547,924	70,285,396	76,269,184	80,802,534	84,567,633	4.7%
Yearly Increase (Decrease)	13,003,330	10,206,585	1,877,963	6,820,170	4,002,002	-41.3%
Fund Balance - July 1	43,638,358	50,226,794	55,355,173	57,084,232	55,614,737	-2.6%
Transfers	(6,414,895)	(5,078,205)	(148,904)	(8,289,665)	(14,374,484)	73.4%
Fund Balance - June 30	50,226,794	55,355,173	57,084,232	55,614,737	45,242,255	-18.7%





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT TEACHERS' FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
Revenues:						
Local	31,505,606	30,481,816	31,718,983	32,216,379	32,050,765	-0.5%
County	1,138,707	1,074,455	885,296	1,087,000	957,000	-12.0%
State	58,504,349	66,217,244	75,116,113	73,091,936	75,207,620	2.9%
Federal	3,103,626	2,276,718	4,195,867	4,466,104	3,805,422	-14.8%
Other	-	-	-	-	-	
Total Revenues	94,252,288	100,050,233	111,916,260	110,861,419	112,020,807	1.0%
Expenditures:						
Salaries	73,802,293	79,287,217	85,504,177	90,769,431	94,570,995	4.2%
Benefits	21,336,808	23,185,217	25,111,007	27,674,280	29,098,317	5.1%
Purchased Services	1,537,345	1,330,955	1,922,556	2,452,729	2,725,979	11.1%
Supplies	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
Total Expenditures	96,676,446	103,803,389	112,537,740	120,896,440	126,395,291	4.5%
Yearly Increase (Decrease)	(2,424,158)	(3,753,156)	(621,480)	(10,035,022)	(14,374,484)	43.2%
Fund Balance - July 1	8,544,151	6,119,993	2,366,837	1,745,358	1	-100.0%
Transfers			-	8,289,664	14,374,484	73.4%
Fund Balance - June 30	6,119,993	2,366,837	1,745,358	1	1	0.0%





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT CAPITAL PROJECTS FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
Revenues:						
Local	12,204,019	19,387,668	18,942,954	15,012,671	14,832,583	-1.2%
County	312,565	266,154	254,460	308,000	308,000	0.0%
State	4,501,271	689,115	771,412	3,573,831	500,000	-86.0%
Federal	13,222	4,722	-	-	-	
Other	13,068	103,483	125,114,787	-	-	
Total Revenues	17,044,145	20,451,141	145,083,613	18,894,502	15,640,583	-17.2%
Expenditures:						
Salaries	-	-	-	-	-	
Benefits	-	-	-	-	-	
Purchased Services	-	-	-	-	-	
Supplies	-	-	-	-	-	
Capital Outlay	16,072,281	19,645,856	29,396,610	100,496,220	56,329,623	-43.9%
Other	3,695,652	3,808,829	432,482	15,000	15,000	0.0%
Debt Service	-	-	4,351,907	4,049,483	4,270,552	5.5%
Total Expenditures	19,767,933	23,454,685	34,180,999	104,560,703	60,615,175	-42.0%
Yearly Increase (Decrease)	(2,723,788)	(3,003,544)	110,902,614	(85,666,201)	(44,974,592)	-47.5%
Fund Balance - July 1	15,497,038	19,188,145	21,262,807	132,314,324	46,648,124	-64.7%
Transfers	6,414,895	5,078,205	148,904	-	-	
Fund Balance - June 30	19,188,145	21,262,807	132,314,324	46,648,124	1,673,532	-96.4%





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

Capital Projects Budget Information

In April 2011, voters approved a 30 cent levy increase. In 2015, voters approved a 25 cent levy. Both of these levies were to build additional classrooms, other educational facilities and the purchase of furniture and equipment. The phase of construction on each project was funded through a lease-purchase arrangement as allowed by state statute. The levy for each issue supports payments on the improvements over a period of 20 years, after which time the special purpose levy will expire. The scheduled lease payments are budgeted through the Capital Projects Fund along with other capital equipment needed throughout the district.

Planned Capital Expenditures

Significant district-funded projects and capital expenditures for the coming year supported through the regular budget include the following:

	Project	Amount
Prop E	New High School	\$44,000,000
	New Elementary School	
	Holt Gymnasium	
	Pearce Hall Addition	
	Barfield Addition	
	Architect fees - Bond	
	Phone System	
	Holt Auditorium	\$100,000
	LHS Practice Field	\$25,000
	District Concrete	\$125,000
	District Roofing	\$325,000
	District Flooring	\$150,000
	District Asphalt	\$325,000
	ESCO Stipulated Costs	\$197,816
	Support Services	\$50,000
	Middle School restroom floors	\$250,000
	THS FACS Room	\$450,000
	Holt Bleachers	\$150,000
	Heritage windows	\$500,000
	Heritage Restrooms	\$75,000
	Liberty Tennis Courts	\$75,000
	Architect fees - District	\$500,000
	Technology Vehicle	\$30,000
	Custodial Equipment	\$110,000



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT DEBT SERVICE FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
Revenues:						
Local	16,632,089	20,102,526	23,424,171	21,709,672	21,759,496	0.2%
County	407,688	427,641	407,946	401,000	401,000	0.0%
State	-	3,775,000	3,775,000	3,775,000	3,775,000	0.0%
Federal	283,400	141,623	278,946	150,000	150,000	0.0%
Other	-	11,075,000	32,290,000	-	-	
Total Revenues	17,323,177	35,521,789	60,176,063	26,035,672	26,085,496	0.2%
Expenditures:						
Principal	10,065,000	11,250,000	66,240,573	10,871,508	11,218,131	3.2%
Interest	5,079,330	5,001,904	9,184,623	10,781,856	9,483,550	-12.0%
Other	11,519	128,916	22,726	10,000	15,000	50.0%
Total Expenditures	15,155,849	16,380,820	75,447,922	21,663,364	20,716,681	-4.4%
Yearly Increase (Decrease)	2,167,328	19,140,970	(15,271,859)	4,372,308	5,368,815	22.8%
Fund Balance - July 1	16,905,922	19,073,250	38,214,220	22,942,361	27,314,668	19.1%
Fund Balance - June 30	19,073,250	38,214,220	22,942,361	27,314,668	32,683,483	19.7%





WENTZVILLE R-IV SCHOOL DISTRICT
2020-2021 ANNUAL BUDGET
DEBT OBLIGATION

BOND AMORTIZATION SCHEDULE

FISCAL YEAR	September 1 Interest Payment	March 1 Interest Payment	March 1 Principal Payment	Total Payments
2021	4,333,340	5,150,209	11,218,131	20,701,680
2022	4,160,170	4,160,170	13,200,000	21,520,340
2023	3,898,984	3,898,984	14,190,000	21,987,968
2024	3,609,034	3,609,034	15,355,000	22,573,068
2025	3,361,300	6,804,325	10,726,975	20,892,600
2026	3,152,350	4,741,908	13,480,443	21,374,700
2027	2,976,450	5,817,819	13,023,631	21,817,900
2028	2,839,700	4,764,124	14,835,576	22,439,400
2029	2,598,450	3,673,321	16,000,130	22,271,900
2030	2,320,750	2,320,750	11,250,000	15,891,500
2031	2,152,000	2,152,000	11,650,000	15,954,000
2032	1,919,000	1,919,000	12,100,000	15,938,000
2033	1,677,000	1,677,000	12,600,000	15,954,000
2034	1,425,000	1,425,000	13,150,000	16,000,000
2035	1,162,000	1,162,000	13,650,000	15,974,000
2036	889,000	889,000	14,250,000	16,028,000
2037	604,000	604,000	14,800,000	16,008,000
2038	308,000	308,000	15,400,000	16,016,000
TOTALS	\$43,386,528	\$55,076,643	\$240,879,885	\$339,343,055



WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET BONDING CAPACITY

With the current level of outstanding debt, the District has approximately \$114 million available in bonding capacity. The following table reflects the bonding capacity information for the District.

Fiscal Year	Assessed Value	Bonding Capacity	Total End-of-Year Debt	Available Capacity	Debt to Assessed Value
2011	\$1,519,900,195	\$227,985,029	\$199,898,677	\$28,086,352	13.15%
2012	\$1,476,024,277	\$221,403,642	\$194,083,677	\$27,319,965	13.15%
2013	\$1,501,010,846	\$225,151,627	\$186,963,677	\$38,187,950	12.46%
2014	\$1,465,943,345	\$219,891,502	\$178,963,677	\$40,927,825	12.21%
2015	\$1,500,880,613	\$225,132,092	\$171,003,677	\$54,128,415	11.39%
2016	\$1,630,683,877	\$244,602,582	\$168,650,445	\$75,952,137	10.34%
2017	\$1,727,114,927	\$259,067,239	\$158,585,445	\$100,481,794	9.18%
2018	\$1,946,271,226	\$291,940,684	\$147,335,446	\$144,605,238	7.57%
2019	\$2,024,469,310	\$303,670,397	\$133,459,873	\$170,210,524	6.59%
2020	\$2,238,536,661	\$335,780,499	\$240,879,885	\$94,900,614	10.76%
Est 2021	\$2,293,695,577	\$344,054,337	\$229,661,754	\$114,392,582	10.01%

Note: Assessed valuations are based on December 31 values of previous calendar year.





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION ALL FUNDS

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
Revenues:						
Local	119,231,837	134,357,605	142,052,879	138,924,003	138,587,798	-0.2%
County	3,281,312	3,293,584	3,014,070	3,226,000	3,096,000	-4.0%
State	77,105,779	82,303,536	86,601,453	93,621,096	93,470,242	-0.2%
Federal	6,465,139	5,237,397	6,129,629	7,523,198	7,042,481	-6.4%
Other	86,798	11,323,024	157,525,053	120,000	120,000	0.0%
Total Revenues	206,170,865	236,515,145	395,323,083	243,414,297	242,316,521	-0.5%
Instructional Expenditures:						
Elementary	31,777,132	39,380,666	42,650,718	46,127,277	46,377,600	0.5%
Middle	14,487,003	10,989,066	12,296,699	12,980,659	13,405,104	3.3%
Senior High	20,499,878	21,010,824	21,810,915	23,242,466	23,853,958	2.6%
Summer School	568,360	1,295,124	1,772,637	1,857,968	1,255,796	-32.4%
Special Instruction	20,429,201	22,578,787	21,251,390	22,349,930	24,654,406	10.3%
Supplemental Instruction	1,250,502	1,708,875	1,832,580	1,841,455	1,560,807	-15.2%
Early Childhood Special Education	4,963,437	4,945,918	2,479,716	3,172,025	2,977,125	-6.1%
Career Education	141,404	133,644	13,140	234,931	686,261	192.1%
Student Activities	5,527,877	5,375,457	4,272,054	4,048,361	3,968,910	-2.0%
Tuition & Contracted Education	1,537,345	1,330,955	1,931,189	2,452,729	2,725,979	11.1%
Total Instructional Expenditures	101,182,139	108,749,318	110,311,040	118,307,800	121,465,946	2.7%
Support Services Expenditures:						
Attendance	1,300,895	1,576,250	2,035,739	3,013,261	3,263,873	8.3%
Guidance	5,259,065	5,569,712	3,894,098	3,979,127	4,090,225	2.8%
Health, Psych, Speech & Audio	2,239,730	2,644,081	11,226,576	12,017,371	12,433,961	3.5%
Improvement of Instruction	3,125,573	2,633,130	1,509,123	2,245,861	2,339,177	4.2%
Professional Development	562,546	670,071	809,123	765,786	829,452	8.3%
Media Services	2,620,654	3,062,804	2,963,014	3,077,596	3,340,177	8.5%
Board of Education Services	1,127,634	962,821	1,101,361	1,256,178	1,322,700	5.3%
Executive Administration	780,508	804,182	4,047,752	4,827,156	4,377,248	-9.3%
Building Level Administration	8,844,693	9,917,525	10,404,252	10,968,436	11,114,074	1.3%
Business/Central Services	1,558,704	1,547,515	1,718,490	1,934,274	2,049,774	6.0%
Operation of Plant	20,269,619	19,999,990	18,199,381	20,376,124	22,600,119	10.9%
Pupil Transportation	8,984,893	10,307,462	12,456,116	11,389,238	13,467,073	18.2%
Food Services	5,808,333	6,095,346	6,668,493	6,381,688	6,210,000	-2.7%
Central Office Support Services	3,557,490	3,323,067	3,383,702	4,053,875	3,743,319	-7.7%
Total Support Services Expenditures	66,040,337	69,113,956	80,417,219	86,285,971	91,181,172	5.7%
Total Instruction & Support Expenditures	167,222,476	177,863,274	190,728,259	204,593,772	212,647,118	3.9%
Community Services Expenditures	1,781,764	2,347,909	3,726,512	3,866,119	4,443,429	14.9%
Facilities Acquisition & Construction Exp.	3,472,412	13,523,459	23,748,763	93,735,304	50,202,000	-46.4%
Principal & Interest Expenditures	23,671,500	20,189,648	80,232,311	25,727,847	25,002,233	-2.8%
Total Expenditures	196,148,152	213,924,290	298,435,845	327,923,042	292,294,780	-10.9%
Yearly Increase (Decrease)	10,022,713	22,590,855	96,887,238	(84,508,745)	(49,978,259)	-40.9%
Fund Balance - July 1	84,585,469	94,608,182	117,199,037	214,086,275	129,577,530	-39.5%
Fund Balance - June 30	94,608,182	117,199,037	214,086,275	129,577,530	79,599,271	-38.6%



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION GENERAL, TEACHERS', AND CAPITAL PROJECTS FUNDS

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
Revenues:						
Local	102,599,747	114,255,080	118,628,707	117,214,331	116,828,302	-0.3%
County	2,873,623	2,865,942	2,606,124	2,825,000	2,695,000	-4.6%
State	77,105,780	78,528,536	82,826,453	89,846,096	89,695,242	-0.2%
Federal	6,181,739	5,095,775	5,850,683	7,373,198	6,892,481	-6.5%
Other	86,798	248,024	125,235,053	120,000	120,000	0.0%
Total Revenues	188,847,687	200,993,356	335,147,020	217,378,625	216,231,025	-0.5%
Instructional Expenditures:						
Elementary	31,777,033	39,380,666	42,650,718	46,127,277	46,377,600	0.5%
Middle	14,487,002	10,989,066	12,296,699	12,980,659	13,405,104	3.3%
Senior High	20,499,878	21,010,824	21,810,915	23,242,466	23,853,958	2.6%
Summer School	568,360	1,295,124	1,772,637	1,857,968	1,255,796	-32.4%
Special Instruction	20,429,202	22,578,787	21,251,444	22,349,930	24,654,406	10.3%
Supplemental Instruction	1,250,502	1,708,875	1,832,526	1,841,455	1,560,807	-15.2%
Early Childhood Special Education	4,963,437	4,945,918	2,479,716	3,172,025	2,977,125	-6.1%
Career Education	141,732	133,644	13,140	234,931	686,261	192.1%
Student Activities	5,527,649	5,375,457	4,272,054	4,048,361	3,968,910	-2.0%
Tuition & Contracted Education	1,537,345	1,330,955	1,931,189	2,452,729	2,725,979	11.1%
Total Instructional Expenditures	101,182,140	108,749,317	110,311,040	118,307,800	121,465,946	2.7%
Support Services Expenditures:						
Attendance	1,300,894	1,576,250	2,035,739	3,013,261	3,263,873	8.3%
Guidance	5,259,065	5,569,712	3,894,098	3,979,127	4,090,225	2.8%
Health, Psych, Speech & Audio	2,239,729	2,644,081	11,226,576	12,017,371	12,433,961	3.5%
Improvement of Instruction	3,091,251	2,633,130	1,509,123	2,245,861	2,339,177	4.2%
Professional Development	596,868	670,071	809,123	765,786	829,452	8.3%
Media Services	2,620,655	3,062,804	2,963,014	3,077,596	3,340,177	8.5%
Board of Education Services	1,127,634	962,821	1,101,361	1,256,178	1,322,700	5.3%
Executive Administration	780,508	804,182	4,047,752	4,827,156	4,377,248	-9.3%
Building Level Administration	8,844,693	9,917,525	10,404,252	10,968,436	11,114,074	1.3%
Business/Central Services	1,558,704	1,547,515	1,718,490	1,934,274	2,049,774	6.0%
Operation of Plant	20,269,619	19,999,990	18,199,381	20,376,124	22,600,119	10.9%
Pupil Transportation	8,984,893	10,307,462	12,456,116	11,389,238	13,467,073	18.2%
Food Services	5,808,333	6,095,346	6,668,493	6,381,688	6,210,000	-2.7%
Central Office Support Services	3,557,490	3,323,067	3,383,702	4,053,875	3,743,319	-7.7%
Total Support Services Expenditures	66,040,336	69,113,956	80,417,219	86,285,971	91,181,172	5.7%
Total Instruction & Support Expenditures	167,222,476	177,863,273	190,728,259	204,593,772	212,647,118	3.9%
Community Services Expenditures	1,781,763	2,347,909	3,726,512	3,866,119	4,443,429	14.9%
Facilities Acquisition & Construction Exp.	8,292,412	13,523,459	23,748,763	93,735,304	50,202,000	-46.4%
Principal & Interest Expenditures	3,695,652	3,808,829	4,784,389	4,064,483	4,285,552	5.4%
Total Expenditures	180,992,303	197,543,470	222,987,923	306,259,678	271,578,099	-11.3%
Yearly Increase (Decrease)	7,855,384	3,449,886	112,159,097	(88,881,053)	(55,347,075)	-37.7%
Fund Balance - July 1	67,679,548	75,534,932	78,984,818	191,143,915	102,262,862	-46.5%
Fund Balance - June 30	75,534,932	78,984,818	191,143,915	102,262,862	46,915,787	-54.1%



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION GENERAL AND TEACHERS' FUNDS

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
Revenues:						
Local	90,395,728	94,867,412	99,685,754	102,201,660	101,995,719	-0.2%
County	2,561,058	2,599,789	2,351,664	2,517,000	2,387,000	-5.2%
State	72,604,509	77,839,421	82,055,040	86,272,265	89,195,242	3.4%
Federal	6,168,517	5,091,053	5,850,683	7,373,198	6,892,481	-6.5%
Other	73,730	144,541	120,266	120,000	120,000	0.0%
Total Revenues	171,803,542	180,542,214	190,063,407	198,484,123	200,590,442	1.1%
Instructional Expenditures:						
Elementary	31,658,360	39,163,329	42,610,603	46,110,411	45,715,100	-0.9%
Middle	14,424,422	10,952,909	12,231,543	12,880,416	13,335,977	3.5%
Senior High	20,347,921	20,881,705	21,652,471	23,132,419	23,783,181	2.8%
Summer School	568,360	1,295,124	1,772,637	1,857,968	1,255,796	-32.4%
Special Instruction	20,408,519	22,562,417	21,246,545	22,327,519	24,628,006	10.3%
Supplemental Instruction	1,250,502	1,708,875	1,832,526	1,841,455	1,560,807	-15.2%
Early Childhood Special Education	4,963,437	4,942,793	2,478,503	3,172,025	2,975,125	-6.2%
Career Education	132,479	129,551	13,140	187,620	256,637	36.8%
Student Activities	5,527,649	5,375,457	4,272,054	4,048,361	3,968,910	-2.0%
Tuition & Contracted Education	1,537,345	1,330,955	1,931,189	2,452,729	2,725,979	11.1%
Total Instructional Expenditures	100,818,994	108,343,116	110,041,212	118,010,923	120,205,518	1.9%
Support Services Expenditures:						
Attendance	1,300,894	1,576,250	2,035,739	3,013,261	3,263,873	8.3%
Guidance	5,259,065	5,569,712	3,894,098	3,979,127	4,090,225	2.8%
Health, Psych, Speech & Audio	2,239,729	2,644,081	11,224,944	11,994,465	12,404,161	3.4%
Improvement of Instruction	3,090,102	2,633,130	1,509,123	2,245,861	2,339,177	4.2%
Professional Development	596,868	670,071	809,123	765,786	829,452	8.3%
Media Services	2,620,655	3,062,804	2,961,814	3,077,596	3,340,177	8.5%
Board of Education Services	1,127,634	962,821	1,101,361	1,256,178	1,322,700	5.3%
Executive Administration	780,508	804,182	3,995,434	3,939,156	4,377,248	11.1%
Building Level Administration	8,534,814	9,915,859	10,155,391	10,759,449	11,084,074	3.0%
Business/Central Services	1,557,009	1,537,138	1,714,842	1,920,774	2,036,274	6.0%
Operation of Plant	14,439,556	15,805,673	15,968,651	16,342,929	19,151,119	17.2%
Pupil Transportation	8,010,742	9,066,843	9,849,350	10,252,788	12,282,178	19.8%
Food Services	5,691,688	6,017,141	6,519,527	6,381,688	6,190,000	-3.0%
Central Office Support Services	3,382,399	3,207,344	3,299,806	3,897,875	3,608,319	-7.4%
Total Support Services Expenditures	58,631,663	63,473,049	75,039,200	79,826,933	86,318,977	8.1%
Total Instruction & Support Expenditures	159,450,657	171,816,165	185,080,412	197,837,856	206,524,495	6.9%
Community Services Expenditures	1,773,713	2,272,620	3,726,512	3,861,119	4,438,429	15.0%
Facilities Acquisition & Construction Exp.	-	-	-	-	-	
Principal & Interest Expenditures	-	-	-	-	-	
Total Expenditures	161,224,370	174,088,785	188,806,924	201,698,975	210,962,924	4.6%
Yearly Increase (Decrease)	10,579,172	6,453,429	1,256,483	(3,214,852)	(10,372,482)	222.6%
Fund Balance - July 1	52,182,511	56,346,788	57,722,011	58,829,590	55,614,739	-5.5%
Transfers	(6,414,895)	(5,078,205)	(148,904)	-	-	
Fund Balance - June 30	56,346,788	57,722,011	58,829,590	55,614,739	45,242,256	-18.7%



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION GENERAL FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
Revenues:						
Local	58,890,122	64,385,596	67,966,770	69,985,281	69,944,954	-0.1%
County	1,422,351	1,525,333	1,466,368	1,430,000	1,430,000	0.0%
State	14,100,160	11,622,177	6,938,927	13,180,329	13,987,622	6.1%
Federal	3,064,891	2,814,335	1,654,816	2,907,094	3,087,059	6.2%
Other	73,730	144,541	120,266	120,000	120,000	0.0%
Total Revenues	77,551,254	80,491,981	78,147,148	87,622,704	88,569,635	1.1%
Instructional Expenditures:						
Elementary	2,995,365	3,586,873	4,861,121	5,429,373	3,700,450	-31.8%
Middle	1,059,153	1,110,928	1,470,870	1,565,122	1,570,375	0.3%
Senior High	2,545,954	2,115,483	1,915,848	2,047,081	1,874,548	-8.4%
Summer School	79,436	624,051	955,823	1,024,304	215,688	-78.9%
Special Instruction	6,770,649	7,084,585	7,881,789	8,290,835	8,861,719	6.9%
Supplemental Instruction	24,902	35,335	42,552	46,936	19,500	-58.5%
Early Childhood Special Education	1,989,799	2,002,305	1,033,260	1,295,502	1,249,623	-3.5%
Career Education	132,479	129,551	13,140	187,620	256,637	36.8%
Student Activities	4,167,774	4,018,048	2,862,704	2,668,800	2,610,450	-2.2%
Tuition & Contracted Education	-	-	8,633	-	-	
Total Instructional Expenditures	19,765,511	20,707,158	21,045,741	22,555,573	20,358,990	-9.7%
Support Services Expenditures:						
Attendance	1,300,894	1,576,250	2,035,739	2,280,555	2,196,602	-3.7%
Guidance	299,592	338,412	135,231	160,293	139,344	-13.1%
Health, Psych, Speech & Audio	2,239,729	2,644,081	4,292,988	4,817,714	5,138,607	6.7%
Improvement of Instruction	792,005	908,824	777,233	901,372	1,120,440	24.3%
Professional Development	453,657	447,588	583,185	538,349	607,925	12.9%
Media Services	1,113,659	1,417,308	1,227,659	1,302,389	1,454,948	11.7%
Board of Education Services	1,127,634	962,821	1,101,361	1,256,178	1,322,700	5.3%
Executive Administration	357,826	391,185	1,358,387	1,420,361	1,533,355	8.0%
Building Level Administration	2,815,637	3,569,797	3,338,817	3,610,218	3,727,881	3.3%
Business/Central Services	1,557,009	1,537,138	1,714,842	1,920,774	2,036,274	6.0%
Operation of Plant	14,439,556	15,805,673	15,968,651	16,342,929	19,151,119	17.2%
Pupil Transportation	8,010,742	9,066,843	9,849,350	10,252,788	12,282,178	19.8%
Food Services	5,691,688	6,017,141	6,519,527	6,381,688	6,190,000	-3.0%
Central Office Support Services	2,912,447	2,727,492	2,702,741	3,289,487	2,976,542	-9.5%
Total Support Services Expenditures	43,112,075	47,410,552	51,605,709	54,475,095	59,877,915	9.9%
Total Instruction & Support Expenditures	62,877,586	68,117,711	72,651,450	77,030,668	80,236,905	6.0%
Community Services Expenditures	1,670,338	2,167,686	3,617,734	3,771,866	4,330,728	14.8%
Facilities Acquisition & Construction Exp.	-	-	-	-	-	
Principal & Interest Expenditures	-	-	-	-	-	
Total Expenditures	64,547,924	70,285,396	76,269,184	80,802,534	84,567,633	4.7%
Yearly Increase (Decrease)	13,003,330	10,206,585	1,877,963	6,820,170	4,002,002	-41.3%
Fund Balance - July 1	43,638,359	50,226,794	55,355,174	57,084,233	55,614,738	-2.6%
Transfer	(6,414,895)	(5,078,205)	(148,904)	(8,289,665)	(14,374,484)	73.4%
Fund Balance - June 30	50,226,794	55,355,174	57,084,233	55,614,738	45,242,256	-18.7%



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION TEACHERS' FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
Revenues:						
Local	31,505,606	30,481,816	31,718,983	32,216,379	32,050,765	-0.5%
County	1,138,707	1,074,455	885,296	1,087,000	957,000	-12.0%
State	58,504,349	66,217,244	75,116,113	73,091,936	75,207,620	2.9%
Federal	3,103,626	2,276,718	4,195,867	4,466,104	3,805,422	-14.8%
Other	-	-	-	-	-	
Total Revenues	94,252,288	100,050,233	111,916,260	110,861,419	112,020,807	1.0%
Instructional Expenditures:						
Elementary	28,662,995	35,576,456	37,749,481	40,681,038	42,014,650	3.3%
Middle	13,365,269	9,841,982	10,760,673	11,315,294	11,765,602	4.0%
Senior High	17,801,967	18,766,222	19,736,623	21,085,338	21,908,633	3.9%
Summer School	488,924	671,073	816,814	833,664	1,040,108	24.8%
Special Instruction	13,637,870	15,477,832	13,364,756	14,036,684	15,766,287	12.3%
Supplemental Instruction	1,225,600	1,673,540	1,789,975	1,794,519	1,541,307	-14.1%
Early Childhood Special Education	2,973,638	2,940,489	1,445,243	1,876,523	1,725,502	-8.0%
Career Education	-	-	-	-	-	
Student Activities	1,359,875	1,357,410	1,409,350	1,379,561	1,358,460	-1.5%
Tuition & Contracted Education	1,537,345	1,330,955	1,922,556	2,452,729	2,725,979	11.1%
Total Instructional Expenditures	81,053,483	87,635,958	88,995,470	95,455,349	99,846,528	4.6%
Support Services Expenditures:						
Attendance	-	-	-	732,706	1,067,271	45.7%
Guidance	4,959,473	5,231,300	3,758,867	3,818,834	3,950,881	3.5%
Health, Psych, Speech & Audio	-	-	6,931,956	7,176,751	7,265,554	1.2%
Improvement of Instruction	2,298,097	1,724,306	731,890	1,344,489	1,218,737	-9.4%
Professional Development	143,211	222,482	225,938	227,437	221,527	-2.6%
Media Services	1,506,996	1,645,496	1,734,155	1,775,207	1,885,229	6.2%
Board of Education Services	-	-	-	-	-	
Executive Administration	422,682	412,997	2,637,047	2,518,795	2,843,893	12.9%
Building Level Administration	5,719,177	6,346,062	6,816,574	7,149,231	7,356,193	2.9%
Business/Central Services	-	-	-	-	-	
Operation of Plant	-	-	-	-	-	
Pupil Transportation	-	-	-	-	-	
Food Services	-	-	-	-	-	
Central Office Support Services	469,952	479,853	597,065	608,388	631,777	3.8%
Total Support Services Expenditures	15,519,588	16,062,497	23,433,492	25,351,838	26,441,062	4.3%
Total Instruction & Support Expenditures	96,573,071	103,698,455	112,428,962	120,807,187	126,287,590	7.5%
Community Services Expenditures	103,375	104,934	108,778	89,253	107,701	20.7%
Facilities Acquisition & Construction Exp.	-	-	-	-	-	
Principal & Interest Expenditures	-	-	-	-	-	
Total Expenditures	96,676,446	103,803,389	112,537,740	120,896,440	126,395,291	4.5%
Yearly Increase (Decrease)	(2,424,158)	(3,753,156)	(621,480)	(10,035,021)	(14,374,484)	43.2%
Fund Balance - July 1	8,544,151	6,119,993	2,366,837	1,745,357	0	-100.0%
Transfer	-	-	-	8,289,665	14,374,484	
Fund Balance - June 30	6,119,993	2,366,837	1,745,357	0	0	0.0%



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION CAPITAL PROJECTS FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
Revenues:						
Local	12,204,019	19,387,668	18,942,954	15,012,671	14,832,583	-1.2%
County	312,565	266,154	254,460	308,000	308,000	0.0%
State	4,501,271	689,115	771,412	3,573,831	500,000	-86.0%
Federal	13,222	4,722	-	-	-	
Other	13,068	103,483	125,114,787	-	-	
Total Revenues	17,044,145	20,451,141	145,083,613	18,894,502	15,640,583	-17.2%
Instructional Expenditures:						
Elementary	118,673	217,337	40,115	16,865	662,500	3828.2%
Middle	62,580	36,157	65,156	100,243	69,127	-31.0%
Senior High	151,957	129,120	158,444	110,046	70,777	-35.7%
Summer School	-	-	-	-	-	
Special Instruction	20,683	16,370	4,899	22,411	26,400	17.8%
Supplemental Instruction	-	-	-	-	-	
Early Childhood Special Education	-	3,125	1,213	-	2,000	
Career Education	9,253	4,093	-	47,312	429,624	808.1%
Student Activities	-	-	-	-	-	
Tuition & Contracted Education	-	-	-	-	-	
Total Instructional Expenditures	363,146	406,202	269,828	296,878	1,260,428	324.6%
Support Services Expenditures:						
Attendance	-	-	-	-	-	
Guidance	-	-	-	-	-	
Health, Psych, Speech & Audio	-	-	1,632	22,906	29,800	30.1%
Improvement of Instruction	1,149	-	-	-	-	
Professional Development	-	-	-	-	-	
Media Services	-	-	1,200	-	-	
Board of Education Services	-	-	-	-	-	
Executive Administration	-	-	52,318	888,000	-	-100.0%
Building Level Administration	309,879	1,666	248,861	208,987	30,000	-85.6%
Business/Central Services	1,695	10,377	3,648	13,500	13,500	0.0%
Operation of Plant	5,830,063	4,194,317	2,230,730	4,033,194	3,449,000	-14.5%
Pupil Transportation	974,151	1,240,619	2,606,767	1,136,450	1,184,895	4.3%
Food Services	116,645	78,205	148,966	-	20,000	
Central Office Support Services	175,091	115,722	83,896	156,000	135,000	-13.5%
Total Support Services Expenditures	7,408,673	5,640,907	5,378,019	6,459,038	4,862,195	-24.7%
Total Instruction & Support Expenditures	7,771,819	6,047,108	5,647,847	6,755,916	6,122,623	-9.4%
Community Services Expenditures	8,050	75,289	-	5,000	5,000	0.0%
Facilities Acquisition & Construction Exp.	8,292,412	13,523,459	23,748,763	93,735,304	50,202,000	-46.4%
Principal & Interest Expenditures	3,695,652	3,808,829	4,784,389	4,064,483	4,285,552	5.4%
Total Expenditures	19,767,933	23,454,685	34,180,999	104,560,703	60,615,175	-42.0%
Yearly Increase (Decrease)	(2,723,788)	(3,003,544)	110,902,614	(85,666,201)	(44,974,592)	-47.5%
Fund Balance - July 1	15,497,038	19,188,145	21,262,806	132,314,324	46,648,122	-64.7%
Transfers	6,414,895	5,078,205	148,904	-	-	
Fund Balance - June 30	19,188,145	21,262,807	132,314,324	46,648,123	1,673,530	-96.4%



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION DEBT SERVICE FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
Revenues:						
Local	16,632,089	20,102,526	23,424,171	21,709,672	21,759,496	0.2%
County	407,688	427,641	407,946	401,000	401,000	0.0%
State	-	3,775,000	3,775,000	3,775,000	3,775,000	0.0%
Federal	283,400	141,623	278,946	150,000	150,000	0.0%
Other	-	11,075,000	32,290,000	-	-	
Total Revenues	17,323,177	35,521,789	60,176,063	26,035,672	26,085,496	0.2%
Expenditures:						
Principal	10,065,000	11,250,000	66,240,573	10,871,508	11,218,131	3.2%
Interest	5,079,330	5,001,904	9,184,623	10,781,856	9,483,550	-12.0%
Other	11,519	128,916	22,726	10,000	15,000	50.0%
Total Expenditures	15,155,849	16,380,820	75,447,922	21,663,364	20,716,681	-4.4%
Yearly Increase (Decrease)	2,167,328	19,140,970	(15,271,859)	4,372,308	5,368,815	22.8%
Fund Balance - July 1	16,905,921	19,073,250	38,214,219	22,942,360	27,314,668	19.1%
Fund Balance - June 30	19,073,250	38,214,219	22,942,360	27,314,668	32,683,483	19.7%





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

REVENUES BY OBJECT

ALL FUNDS

Object Code	Title	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
	Local:						
5111	Current Taxes	86,357,746	91,344,454	96,828,995	102,078,589	105,873,364	3.7%
5112	Delinquent Taxes	3,871,861	5,664,704	3,912,826	4,301,539	3,274,434	-23.9%
5113	Prop C Sales Taxes	14,210,743	14,991,583	15,754,866	16,595,775	15,893,500	-4.2%
5114	Financial Institution Taxes	199,696	293,490	63,322	75,000	40,000	-46.7%
5115	M & M (Surcharge Taxes)	859,833	922,495	964,712	900,000	900,000	0.0%
5116	In Lieu of Tax	1,919,144	1,853,678	1,762,979	1,660,000	680,000	-59.0%
5141-5143	Earnings on Investments	614,804	2,780,064	11,178,240	2,519,000	1,300,000	-48.4%
5151-5161	Food Service - Program	2,416,973	2,766,044	3,051,806	3,225,000	3,050,000	-5.4%
5165	Food Service - Non-Program	1,383,937	1,079,778	1,560,272	1,600,000	1,500,000	-6.3%
5171-5179	Student Activities	3,677,222	2,565,165	2,371,800	1,950,000	1,950,000	0.0%
5181	Community Services	2,403,386	2,632,770	2,761,223	2,749,100	2,856,500	3.9%
5191-5198	Other Local	1,316,494	7,463,378	1,841,837	1,270,000	1,270,000	0.0%
	Total Local	119,231,837	134,357,605	142,052,879	138,924,003	138,587,798	-0.2%
	County:						
5211	Fines/Forfeitures/Escheats	307,069	345,645	185,723	280,000	150,000	-46.4%
5221	State Assessed Utility Taxes	2,974,243	2,947,938	2,828,347	2,946,000	2,946,000	0.0%
	Total County	3,281,312	3,293,584	3,014,070	3,226,000	3,096,000	-4.0%
	State:						
5311	Basic Formula	61,629,040	65,398,781	69,679,298	73,897,582	75,039,754	1.5%
5312	Transportation Aid	1,543,680	1,648,486	1,949,669	2,100,000	1,956,759	-6.8%
5314	Early Childhood Special Education	4,640,693	5,437,888	6,057,900	5,310,000	6,000,000	13.0%
5319	Classroom Trust	5,875,242	6,243,850	6,392,376	6,553,708	7,010,732	7.0%
5324	Parents as Teachers	387,591	446,933	465,468	400,000	400,000	0.0%
5332	Career Education	47,362	48,494	29,010	184,975	462,997	150.3%
5333	Food Service	44,097	44,269	-	46,000	45,000	-2.2%
5366	MO DNR Energy Loan	-	-	-	3,073,831	-	-100.0%
5359	Career Educ Enhancement Grant	107,635	198,696	-	-	-	-
5369	Residential Placement/Excess Cost	165,092	34,402	46,938	55,000	55,000	0.0%
5381	High Need Fund--Special Education	2,665,277	2,763,506	1,979,845	2,000,000	2,500,000	25.0%
5397	Other State	70	38,231	949	-	-	-
	Total State	77,105,779	82,303,536	86,601,453	93,621,096	93,470,242	-0.2%
	Federal:						
5412	Medicaid	183,761	181,938	218,070	100,000	150,000	50.0%
5437, 5438, 5441	Individuals with Disabilities (IDEA)	2,283,581	1,600,008	3,731,167	3,524,749	2,859,978	-18.9%
5442	Early Childhood Special Education	606,471	758,691	405,060	428,193	387,148	-9.6%
5445	School Lunch Program	1,571,088	1,530,275	18,791	1,600,000	1,400,000	-12.5%
5446	School Breakfast Program	300,325	274,451	2,112	300,000	200,000	-33.3%
5447	Special Milk Program	-	-	196,229	-	-	-
5448	After School Snack Program	8,686	10,238	390	10,000	15,000	50.0%
5451, 5452	Title I	1,044,399	626,027	1,040,786	950,514	835,251	-12.1%
5424, 5427, 5455-5499	Other Federal	466,827	255,769	517,022	609,742	1,195,104	96.0%
	Total Federal	6,465,139	5,237,397	6,129,629	7,523,198	7,042,481	-6.4%
	Other:						
5631	Net Insurance Recovery	-	5,920	8,922	-	-	-
5611, 5692	Sale/Refunding of Bonds	-	11,075,000	157,290,000	-	-	-
5641, 5651	Sale of School Buses/Property	22,816	108,330	115,106	-	-	-
58xx	Tuition from Other Districts/Contracte	63,982	133,773	111,025	120,000	120,000	0.0%
	Total Other	86,798	11,323,024	157,525,053	120,000	120,000	0.0%
	Total Revenues	206,170,865	236,515,145	395,323,083	243,414,297	242,316,521	-0.5%



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

REVENUES BY OBJECT

GENERAL, TEACHERS', AND CAPITAL PROJECTS FUNDS

Object Code	Title	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
Local:							
5111	Current Taxes	70,941,040	74,279,158	78,751,762	82,024,127	85,173,037	3.8%
5112	Delinquent Taxes	3,099,496	4,606,404	3,182,331	3,456,454	2,634,218	-23.8%
5113	Prop C Sales Taxes	14,210,742	14,991,583	15,754,866	16,595,775	15,893,500	-4.2%
5114	Financial Institution Taxes	199,696	293,490	63,322	75,000	40,000	-46.7%
5115	M & M (Surcharge Taxes)	859,833	922,495	964,712	900,000	900,000	0.0%
5116	In Lieu of Tax	1,576,552	1,510,105	1,433,844	1,333,875	547,047	-59.0%
5141-5143	Earnings on Investments	514,377	1,144,708	6,890,931	2,035,000	1,014,000	-50.2%
5151-5161	Food Service - Program	2,416,973	2,766,044	3,051,806	3,225,000	3,050,000	-5.4%
5165	Food Service - Non-Program	1,383,937	1,079,778	1,560,272	1,600,000	1,500,000	-6.3%
5171-5179	Student Activities	3,677,222	2,565,165	2,371,800	1,950,000	1,950,000	0.0%
5181	Community Services	2,403,386	2,632,770	2,761,223	2,749,100	2,856,500	3.9%
5191-5198	Other Local	1,316,494	7,463,378	1,841,837	1,270,000	1,270,000	0.0%
Total Local		102,599,748	114,255,080	118,628,707	117,214,331	116,828,302	-0.3%
County:							
5211	Fines/Forfeitures/Escheats	307,069	345,645	185,723	280,000	150,000	-46.4%
5221	State Assessed Utility Taxes	2,566,554	2,520,297	2,420,401	2,545,000	2,545,000	0.0%
Total County		2,873,623	2,865,942	2,606,124	2,825,000	2,695,000	-4.6%
State:							
5311	Basic Formula	61,629,040	65,398,781	69,679,298	73,897,582	75,039,754	1.5%
5312	Transportation Aid	1,543,680	1,648,486	1,949,669	2,100,000	1,956,759	-6.8%
5314	Early Childhood Special Education	4,640,693	5,437,888	6,057,900	5,310,000	6,000,000	13.0%
5319	Classroom Trust	5,875,242	2,468,850	2,617,376	2,778,708	3,235,732	16.4%
5324	Parents as Teachers	387,591	446,933	465,468	400,000	400,000	0.0%
5332	Career Education	47,362	48,494	29,010	184,975	462,997	150.3%
5333	Food Service	44,097	44,269	-	46,000	45,000	-2.2%
5366	MO DNR Energy Loan	-	-	-	3,073,831	-	-100.0%
5359	Career Educ Enhancement Grant	107,635	198,696	-	-	-	-
5369	Residential Placement/Excess Cost	165,092	34,402	46,938	55,000	55,000	0.0%
5381	High Need Fund--Special Education	2,665,277	2,763,506	1,979,845	2,000,000	2,500,000	25.0%
5397	Other State	70	38,231	949	-	-	-
Total State		77,105,779	78,528,536	82,826,453	89,846,096	89,695,242	-0.2%
Federal:							
5412	Medicaid	183,761	181,938	218,070	100,000	150,000	50.0%
5437, 5438, 5441	Individuals with Disabilities (IDEA)	2,283,582	1,600,008	3,731,167	3,524,749	2,859,978	-18.9%
5442	Early Childhood Special Education	606,472	758,691	405,060	428,193	387,148	-9.6%
5445	School Lunch Program	1,571,088	1,530,275	18,791	1,600,000	1,400,000	-12.5%
5446	School Breakfast Program	300,325	274,451	2,112	300,000	200,000	-33.3%
5447	Special Milk Program	-	-	196,229	-	-	-
5448	After School Snack Program	8,686	10,238	390	10,000	15,000	50.0%
5451, 5452	Title I	1,044,400	626,027	1,040,786	950,514	835,251	-12.1%
5424, 5427, 5455-5499	Other Federal	183,427	114,146	238,077	459,742	1,045,104	127.3%
Total Federal		6,181,740	5,095,775	5,850,683	7,373,198	6,892,481	-6.5%
Other:							
5631	Net Insurance Recovery	-	5,920	8,922	-	-	-
5611, 5692	Sale/Refunding of Bonds	-	-	125,000,000	-	-	-
5641, 5651	Sale of School Buses/Property	22,816	108,330	115,106	-	-	-
58xx	Tuition from Other Districts	63,982	133,773	111,025	120,000	120,000	0.0%
Total Other		86,798	248,024	125,235,053	120,000	120,000	0.0%
Total Revenues		188,847,687	200,993,356	335,147,020	217,378,625	216,231,025	-0.5%



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

REVENUES BY OBJECT GENERAL AND TEACHERS' FUNDS

Object Code	Title	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
Local:							
5111	Current Taxes	59,729,794	62,402,784	66,171,143	68,742,142	71,414,349	3.9%
5112	Delinquent Taxes	2,596,596	3,869,893	2,673,953	2,896,759	2,208,691	-23.8%
5113	Prop C Sales Taxes	14,210,742	14,991,583	15,754,866	16,595,775	15,893,500	-4.2%
5114	Financial Institution Taxes	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	859,833	922,495	964,712	900,000	900,000	0.0%
5116	In Lieu of Tax	1,327,419	1,269,158	1,204,787	1,117,884	458,679	-59.0%
5141-5143	Earnings on Investments	473,333	956,237	1,331,695	1,155,000	494,000	-57.2%
5151-5161	Food Service - Program	2,416,973	2,766,044	3,051,806	3,225,000	3,050,000	-5.4%
5165	Food Service - Non-Program	1,383,937	1,079,778	1,560,272	1,600,000	1,500,000	-6.3%
5171-5179	Student Activities	3,677,222	2,565,165	2,371,800	1,950,000	1,950,000	0.0%
5181	Community Services	2,403,386	2,632,770	2,761,223	2,749,100	2,856,500	3.9%
5191-5198	Other Local	1,316,494	1,411,503	1,839,496	1,270,000	1,270,000	0.0%
Total Local		90,395,729	94,867,412	99,685,754	102,201,660	101,995,719	-0.2%
County:							
5211	Fines/Forfeitures/Escheats	307,069	345,645	185,723	280,000	150,000	-46.4%
5221	State Assessed Utility Taxes	2,253,989	2,254,143	2,165,941	2,237,000	2,237,000	0.0%
Total County		2,561,058	2,599,789	2,351,664	2,517,000	2,387,000	-5.2%
State:							
5311	Basic Formula	61,629,040	65,398,781	69,679,298	73,897,582	75,039,754	1.5%
5312	Transportation Aid	1,543,680	1,648,486	1,949,669	2,100,000	1,956,759	-6.8%
5314	Early Childhood Special Education	4,049,748	4,937,888	5,286,488	4,810,000	5,500,000	14.3%
5319	Classroom Trust	2,100,242	2,468,850	2,617,376	2,778,708	3,235,732	16.4%
5324	Parents as Teachers	387,591	446,933	465,468	400,000	400,000	0.0%
5332	Career Education	10,214	44,829	29,010	184,975	462,997	150.3%
5333	Food Service	44,097	44,269	-	46,000	45,000	-2.2%
5366	MO DNR Energy Loan	-	-	-	-	-	
5359	Career Educ Enhancement Grant	9,457	13,246	-	-	-	
5369	Residential Placement/Excess Cost	165,092	34,402	46,938	55,000	55,000	0.0%
5381	High Need Fund--Special Education	2,665,277	2,763,506	1,979,845	2,000,000	2,500,000	25.0%
5397	Other State	70	38,231	949	-	-	
Total State		72,604,508	77,839,421	82,055,040	86,272,265	89,195,242	3.4%
Federal:							
5412	Medicaid	183,761	181,938	218,070	100,000	150,000	50.0%
5437, 5438, 5441	Individuals with Disabilities (IDEA)	2,270,360	1,595,286	3,731,167	3,524,749	2,859,978	-18.9%
5442	Early Childhood Special Education	606,472	758,691	405,060	428,193	387,148	-9.6%
5445	School Lunch Program	1,571,088	1,530,275	18,791	1,600,000	1,400,000	-12.5%
5446	School Breakfast Program	300,325	274,451	2,112	300,000	200,000	-33.3%
5447	Special Milk Program	-	-	196,229	-	-	
5448	After School Snack Program	8,686	10,238	390	10,000	15,000	50.0%
5451, 5452	Title I	1,044,400	626,027	1,040,786	950,514	835,251	-12.1%
5424, 5427, 5455-5499	Other Federal	183,427	114,146	238,077	459,742	1,045,104	127.3%
Total Federal		6,168,518	5,091,053	5,850,683	7,373,198	6,892,481	-6.5%
Other:							
5631	Net Insurance Recovery	-	5,920	8,922	-	-	
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	
5641, 5651	Sale of School Buses/Property	9,748	4,847	319	-	-	
58xx	Tuition from Other Districts	63,982	133,773	111,025	120,000	120,000	0.0%
Total Other		73,730	144,541	120,266	120,000	120,000	0.0%
Total Revenues		171,803,542	180,542,214	190,063,407	198,484,123	200,590,442	1.1%



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

REVENUES BY OBJECT GENERAL FUND

Object Code	Title	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
	Local:						
5111	Current Taxes	37,691,725	42,226,703	44,798,662	47,187,476	49,121,004	5.3%
5112	Delinquent Taxes	1,691,352	2,618,679	1,810,298	1,988,456	1,519,206	9.8%
5113	Prop C Sales Taxes	7,105,371	7,495,792	7,877,433	8,297,887	7,946,750	5.3%
5114	Financial Institution Taxes	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	-	-	-	-	-	
5116	In Lieu of Tax	837,659	848,404	815,655	767,362	315,494	-5.9%
5141-5143	Earnings on Investments	367,017	747,758	1,080,123	950,000	416,000	-12.0%
5151-5161	Food Service - Program	2,416,973	2,766,044	3,051,806	3,225,000	3,050,000	5.7%
5165	Food Service - Non-Program	1,383,937	1,079,778	1,560,272	1,600,000	1,500,000	2.5%
5171-5179	Student Activities	3,677,222	2,565,165	2,371,800	1,950,000	1,950,000	-17.8%
5181	Community Services	2,403,386	2,632,770	2,761,223	2,749,100	2,856,500	-0.4%
5191-5198	Other Local	1,315,479	1,404,503	1,839,496	1,270,000	1,270,000	-31.0%
	Total Local	58,890,122	64,385,596	67,966,770	69,985,281	69,944,954	3.0%
	County:						
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	
5221	State Assessed Utility Taxes	1,422,351	1,525,333	1,466,368	1,430,000	1,430,000	-2.5%
	Total County	1,422,351	1,525,333	1,466,368	1,430,000	1,430,000	-2.5%
	State:						
5311	Basic Formula	8,000,000	5,000,000	-	6,000,000	6,000,000	0.0%
5312	Transportation Aid	1,543,680	1,648,486	1,949,669	2,100,000	1,956,759	-6.8%
5314	Early Childhood Special Education	2,024,874	2,468,944	2,643,244	2,405,000	2,750,000	14.3%
5319	Classroom Trust	1,050,121	1,234,425	1,308,688	1,389,354	1,617,866	16.4%
5324	Parents as Teachers	387,591	446,933	465,468	400,000	400,000	0.0%
5332	Career Education	164	2,364	29,010	184,975	462,997	150.3%
5333	Food Service	44,097	44,269	-	46,000	45,000	-2.2%
5366	MO DNR Energy Loan	-	-	-	-	-	
5359	Career Educ Enhancement Grant	9,457	13,246	-	-	-	
5369	Residential Placement/Excess Cost	165,092	34,402	46,938	55,000	55,000	0.0%
5381	High Need Fund--Special Education	875,013	690,876	494,961	600,000	700,000	16.7%
5397	Other State	70	38,231	949	-	-	
	Total State	14,100,160	11,622,177	6,938,927	13,180,329	13,987,622	6.1%
	Federal:						
5412	Medicaid	183,761	181,938	218,070	100,000	150,000	50.0%
5437, 5438, 5441	Individuals with Disabilities (IDEA)	79,854	67,032	155,217	151,000	-	-100.0%
5442	Early Childhood Special Education	303,236	379,346	405,060	-	-	
5445	School Lunch Program	1,571,088	1,530,275	18,791	1,600,000	1,400,000	-12.5%
5446	School Breakfast Program	300,325	274,451	2,112	300,000	200,000	-33.3%
5447	Special Milk Program	-	-	196,229	-	-	
5448	After School Snack Program	8,686	10,238	390	10,000	15,000	50.0%
5451, 5452	Title I	522,200	313,014	520,393	475,257	417,625	-12.1%
5424, 5427, 5455-5499	Other Federal	95,742	58,042	138,553	270,837	904,434	233.9%
	Total Federal	3,064,892	2,814,335	1,654,816	2,907,094	3,087,059	6.2%
	Other:						
5631	Net Insurance Recovery	-	5,920	8,922	-	-	
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	
5641, 5651	Sale of School Buses/Property	9,748	4,847	319	-	-	
58xx	Tuition from Other Districts/Contracte	63,982	133,773	111,025	120,000	120,000	0.0%
	Total Other	73,730	144,541	120,266	120,000	120,000	0.0%
	Total Revenues	77,551,254	80,491,981	78,147,148	87,622,704	88,569,635	1.1%



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

REVENUES BY OBJECT TEACHERS' FUND

Object Code	Title	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
Local:							
5111	Current Taxes	22,038,069	20,176,081	21,372,481	21,554,666	22,293,345	3.4%
5112	Delinquent Taxes	905,244	1,251,215	863,654	908,303	689,485	-24.1%
5113	Prop C Sales Taxes	7,105,371	7,495,792	7,877,433	8,297,888	7,946,750	-4.2%
5114	Financial Institution Taxes	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	859,833	922,495	964,712	900,000	900,000	0.0%
5116	In Lieu of Tax	489,760	420,754	389,132	350,522	143,185	-59.2%
5141-5143	Earnings on Investments	106,316	208,480	251,572	205,000	78,000	-62.0%
5151-5161	Food Service - Program	-	-	-	-	-	
5165	Food Service - Non-Program	-	-	-	-	-	
5171-5179	Student Activities	-	-	-	-	-	
5181	Community Services	-	-	-	-	-	
5191-5198	Other Local	1,015	7,000	-	-	-	
Total Local		31,505,607	30,481,816	31,718,983	32,216,379	32,050,765	-0.5%
County:							
5211	Fines/Forfeitures/Escheats	307,069	345,645	185,723	280,000	150,000	-46.4%
5221	State Assessed Utility Taxes	831,638	728,810	699,573	807,000	807,000	0.0%
Total County		1,138,707	1,074,455	885,296	1,087,000	957,000	-12.0%
State:							
5311	Basic Formula	53,629,040	60,398,781	69,679,298	67,897,582	69,039,754	1.7%
5312	Transportation Aid	-	-	-	-	-	
5314	Early Childhood Special Education	2,024,874	2,468,944	2,643,244	2,405,000	2,750,000	14.3%
5319	Classroom Trust	1,050,121	1,234,425	1,308,688	1,389,354	1,617,866	16.4%
5324	Parents as Teachers	-	-	-	-	-	
5332	Career Education	10,050	42,465	-	-	-	
5333	Food Service	-	-	-	-	-	
5366	MO DNR Energy Loan	-	-	-	-	-	
5359	Career Educ Enhancement Grant	-	-	-	-	-	
5369	Residential Placement/Excess Cost	-	-	-	-	-	
5381	High Need Fund--Special Education	1,790,264	2,072,629	1,484,884	1,400,000	1,800,000	28.6%
5397	Other State	-	-	-	-	-	
Total State		58,504,349	66,217,244	75,116,113	73,091,936	75,207,620	2.9%
Federal:							
5412	Medicaid	-	-	-	-	-	
5437, 5438, 5441	Individuals with Disabilities (IDEA)	2,190,506	1,528,254	3,575,950	3,373,749	2,859,978	-15.2%
5442	Early Childhood Special Education	303,236	379,346	-	428,193	387,148	-9.6%
5445	School Lunch Program	-	-	-	-	-	
5446	School Breakfast Program	-	-	-	-	-	
5447	Special Milk Program	-	-	-	-	-	
5448	After School Snack Program	-	-	-	-	-	
5451, 5452	Title I	522,200	313,013	520,393	475,257	417,626	-12.1%
5424, 5427, 5455-5499	Other Federal	87,685	56,105	99,524	188,905	140,670	-25.5%
Total Federal		3,103,626	2,276,718	4,195,867	4,466,104	3,805,422	-14.8%
Other:							
5631	Net Insurance Recovery	-	-	-	-	-	
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	
5641, 5651	Sale of School Buses/Property	-	-	-	-	-	
58xx	Tuition from Other Districts	-	-	-	-	-	
Total Other		-	-	-	-	-	
Total Revenues		94,252,288	100,050,233	111,916,260	110,861,419	112,020,807	1.0%



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

REVENUES BY OBJECT CAPITAL PROJECTS FUND

Object Code	Title	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
	Local:						
5111	Current Taxes	11,211,246	11,876,375	12,580,619	13,281,985	13,758,688	3.6%
5112	Delinquent Taxes	502,900	736,511	508,378	559,695	425,527	-24.0%
5113	Prop C Sales Taxes	-	-	-	-	-	-
5114	Financial Institution Taxes	199,696	293,490	63,322	75,000	40,000	-46.7%
5115	M & M (Surcharge Taxes)	-	-	-	-	-	-
5116	In Lieu of Tax	249,133	240,947	229,057	215,991	88,368	-59.1%
5141-5143	Earnings on Investments	41,044	188,471	5,559,236	880,000	520,000	-40.9%
5151-5161	Food Service - Program	-	-	-	-	-	-
5165	Food Service - Non-Program	-	-	-	-	-	-
5171-5179	Student Activities	-	-	-	-	-	-
5181	Community Services	-	-	-	-	-	-
5191-5198	Other Local	-	6,051,875	2,341	-	-	-
	Total Local	12,204,019	19,387,668	18,942,954	15,012,671	14,832,583	-1.2%
	County:						
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	-
5221	State Assessed Utility Taxes	312,565	266,154	254,460	308,000	308,000	0.0%
	Total County	312,565	266,154	254,460	308,000	308,000	0.0%
	State:						
5311	Basic Formula	-	-	-	-	-	-
5312	Transportation Aid	-	-	-	-	-	-
5314	Early Childhood Special Education	590,945	500,000	771,412	500,000	500,000	0.0%
5319	Classroom Trust	3,775,000	-	-	-	-	-
5324	Parents as Teachers	-	-	-	-	-	-
5332	Career Education	37,148	3,665	-	-	-	-
5333	Food Service	-	-	-	-	-	-
5366	MO DNR Energy Loan	-	-	-	3,073,831	-	-100.0%
5359	Career Educ Enhancement Grant	98,178	185,450	-	-	-	-
5369	Residential Placement/Excess Cost	-	-	-	-	-	-
5381	High Need Fund--Special Education	-	-	-	-	-	-
5397	Other State	-	-	-	-	-	-
	Total State	4,501,271	689,115	771,412	3,573,831	500,000	-86.0%
	Federal:						
5412	Medicaid	-	-	-	-	-	-
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	-
5437, 5438, 5441	Individuals with Disabilities (IDEA)	13,222	4,722	-	-	-	-
5442	Early Childhood Special Education	-	-	-	-	-	-
5445	School Lunch Program	-	-	-	-	-	-
5446	School Breakfast Program	-	-	-	-	-	-
5447	Special Milk Program	-	-	-	-	-	-
5448	After School Snack Program	-	-	-	-	-	-
5451, 5452	Title I	-	-	-	-	-	-
5424, 5427, 5455-5499	Other Federal	-	-	-	-	-	-
	Total Federal	13,222	4,722	-	-	-	-
	Other:						
5631	Net Insurance Recovery	-	-	-	-	-	-
5611, 5692	Sale/Refunding of Bonds	-	-	125,000,000	-	-	-
5641, 5651	Sale of School Buses/Property	13,068	103,483	114,787	-	-	-
58xx	Tuition from Other Districts	-	-	-	-	-	-
	Total Other	13,068	103,483	125,114,787	-	-	-
	Total Revenues	17,044,145	20,451,141	145,083,613	18,894,502	15,640,583	-17.2%



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

REVENUES BY OBJECT DEBT SERVICE FUND

Object Code	Title	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
	Local:						
5111	Current Taxes	15,416,706	17,065,296	18,077,233	20,054,462	20,700,327	3.2%
5112	Delinquent Taxes	772,365	1,058,300	730,495	845,085	640,216	-24.2%
5113	Prop C Sales Taxes	-	-	-	-	-	
5114	Financial Institution Taxes	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	-	-	-	-	-	
5116	In Lieu of Tax	342,593	343,573	329,135	326,125	132,953	-59.2%
5141-5143	Earnings on Investments	100,426	1,635,356	4,287,310	484,000	286,000	-40.9%
5151-5161	Food Service - Program	-	-	-	-	-	
5165	Food Service - Non-Program	-	-	-	-	-	
5171-5179	Student Activities	-	-	-	-	-	
5181	Community Services	-	-	-	-	-	
5191-5198	Other Local	-	-	-	-	-	
	Total Local	16,632,090	20,102,526	23,424,171	21,709,672	21,759,496	0.2%
	County:						
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	
5221	State Assessed Utility Taxes	407,688	427,641	407,946	401,000	401,000	0.0%
	Total County	407,688	427,641	407,946	401,000	401,000	0.0%
	State:						
5311	Basic Formula	-	-	-	-	-	
5312	Transportation Aid	-	-	-	-	-	
5314	Early Childhood Special Education	-	-	-	-	-	
5319	Classroom Trust	-	3,775,000	3,775,000	3,775,000	3,775,000	0.0%
5324	Parents as Teachers	-	-	-	-	-	
5332	Career Education	-	-	-	-	-	
5333	Food Service	-	-	-	-	-	
5359	Career Educ Enhancement Grant	-	-	-	-	-	
5369	Residential Placement/Excess Cost	-	-	-	-	-	
5381	High Need Fund--Special Education	-	-	-	-	-	
5397	Other State	-	-	-	-	-	
	Total State	-	3,775,000	3,775,000	3,775,000	3,775,000	0.0%
	Federal:						
5412	Medicaid	-	-	-	-	-	
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	
5437, 5438, 5441	Individuals with Disabilities (IDEA)	-	-	-	-	-	
5442	Early Childhood Special Education	-	-	-	-	-	
5445	School Lunch Program	-	-	-	-	-	
5446	School Breakfast Program	-	-	-	-	-	
5447	Special Milk Program	-	-	-	-	-	
5448	After School Snack Program	-	-	-	-	-	
5451, 5452	Title I	-	-	-	-	-	
5424, 5427, 5455-5499	Other Federal	283,400	141,623	278,946	150,000	150,000	0.0%
	Total Federal	283,400	141,623	278,946	150,000	150,000	0.0%
	Other:						
5631	Net Insurance Recovery	-	-	-	-	-	
5611, 5692	Sale/Refunding of Bonds	-	11,075,000	32,290,000	-	-	
5641, 5651	Sale of School Buses/Property	-	-	-	-	-	
58xx	Tuition from Other Districts	-	-	-	-	-	
	Total Other	-	11,075,000	32,290,000	-	-	
	Total Revenues	17,323,178	35,521,789	60,176,063	26,035,672	26,085,496	0.2%



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

EXPENDITURES BY OBJECT GENERAL AND TEACHERS' FUNDS SALARIES AND BENEFITS

Object Code	Title	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
	Certified Salaries:						
6111, 6112	Regular Salaries	70,119,189	75,540,818	81,155,534	86,220,678	90,070,539	4.5%
6121	Substitute Salaries	1,384,340	1,360,688	1,733,897	1,866,669	2,103,491	12.7%
6131	Extra Duty Pay	2,140,213	2,259,704	2,469,329	2,648,535	2,359,316	-10.9%
6141	Sick Leave Salaries	155,653	122,790	214,701	110,000	113,000	2.7%
	Total Certified Salaries	73,799,395	79,283,999	85,573,462	90,845,882	94,646,346	4.2%
	Non-Certified Salaries:						
6151-6159	Regular Salaries	26,229,390	28,541,685	30,810,283	31,624,916	34,435,805	8.9%
6161	Substitute Salaries	1,026,635	1,345,614	977,227	1,175,915	1,411,168	20.0%
6162	Extra Duty Pay	94,601	-	-	-	-	-
6171	Sick Leave Salaries	336,080	389,943	282,553	399,808	240,901	-39.7%
6181	Referral Bonus	1,092	-	-	-	-	-
	Total Non-Certified Salaries	27,687,798	30,277,243	32,070,063	33,200,639	36,087,874	8.7%
	Benefits:						
6211	Certified Retirement	11,837,807	12,752,179	13,706,835	14,800,208	15,331,428	3.6%
6221	Non-Certified Retirement	2,045,372	2,267,949	2,474,814	2,839,088	2,895,477	2.0%
6231	OASDI	1,787,440	1,940,256	2,077,857	2,314,574	2,407,489	4.0%
6232	Medicare	1,424,071	1,535,190	1,649,307	1,809,072	1,892,860	4.6%
6241-6291	Employee Insurance	16,295,329	17,989,914	20,020,706	22,272,788	24,415,693	9.6%
	Total Benefits	33,390,019	36,485,488	39,929,520	44,035,732	46,942,947	6.6%
	Total Salaries and Benefits	134,877,212	146,046,729	157,573,045	168,082,253	177,677,168	5.7%

Items to Note for FY21 Budget

- District enrollment is projected to increase by approximately 350 students District-wide.
- Class sizes are expected to remain near current averages with the addition of appropriate staff. Class sizes are below the maximum standard established by the Missouri Department of Education.
- The number of certified staff members is budgeted to increase by 28.6 full time equivalents.
- The number of support staff members is budgeted to increase by 31.0 full time equivalents.
- Salary increases for current staff members.
- An increase of 4.5% in medical insurance benefit costs.
- The District does not recognize an obligation for retiree health insurance as all premiums are fully paid by retirees.



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

EXPENDITURES BY OBJECT GENERAL AND TEACHERS' FUNDS OTHER EXPENDITURES

Object Code	Title	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	% Change
	Purchased Services:						
6311	Tuition	1,537,345	1,822,078	2,729,353	3,312,423	2,785,979	-15.9%
6312-6314	Professional Services	1,708,250	1,793,922	2,384,861	2,572,155	2,869,317	11.6%
6315	Audit Services	11,000	11,000	11,000	16,000	16,500	3.1%
6316,18,19	Technical Services	1,497,403	1,694,662	1,623,782	1,862,090	2,290,275	23.0%
6317	Legal Services	179,847	103,625	125,001	145,000	175,000	20.7%
6330-6339	Property Services	1,921,241	2,027,484	1,985,749	2,443,552	2,961,062	21.2%
6341	Contracted Transportation	81,756	149,973	216,834	290,708	393,947	35.5%
6343-6349	Travel	594,594	570,603	704,381	520,294	636,448	22.3%
6351	Property Insurance	566,858	634,650	677,744	677,750	735,335	8.5%
6352	Liability Insurance	599,416	660,342	706,533	879,000	842,000	-4.2%
6353	Fidelity Premium	1,025	1,379	1,378	1,800	1,200	-33.3%
6359	Judgments Against LEA	94,928	-	-	-	-	
6360-6398	Other Purchased Services	1,005,941	1,015,989	985,606	1,502,302	1,349,529	-10.2%
	Total Purchased Services	9,799,604	10,485,706	12,152,222	14,223,074	15,056,592	5.9%
	Materials and Supplies:						
641x	General Supplies	8,899,970	8,896,206	9,580,917	10,776,774	9,943,835	-7.7%
643x	Regular Textbooks	1,037,608	1,468,852	2,344,589	2,421,295	801,250	-66.9%
644x	Library Books	301,863	529,789	317,859	300,789	395,070	31.3%
645x	Periodicals	33,464	34,938	37,074	13,182	24,013	82.2%
6471	Food Service - Food Only	2,418,034	2,439,733	2,828,384	2,565,500	2,260,000	-11.9%
648x	Energy Supplies/Service	3,709,415	4,107,295	3,909,488	3,298,608	4,759,997	44.3%
649x	Other Supplies	147,200	79,537	63,347	17,500	45,000	157.1%
	Total Materials and Supplies	16,547,554	17,556,350	19,081,658	19,393,648	18,229,165	-6.0%
	Total Other Expenditures	26,347,158	28,042,056	31,233,880	33,616,722	33,285,757	-1.0%

Items to Note for FY21 Budget

Approximately 84.0% of the Operating Fund budget is comprised of salary and benefits for staff. The budget includes funding for a total of 59.6 additional staff. This staffing increase includes 28.6 certified positions and 31.0 support staff positions. The budget for benefits was increased to reflect a 6.6% increase which includes a 4.5% increase in the medical insurance benefits rate.

Supplies and purchased services make up 15.7% of the Operating Fund budget. Building budget expenses were cut by 15% which were applied to their supply accounts. Purchased services are budgeted to increase by \$.8 million for various programs in the district. The budget includes allocations for furniture, fixtures, small equipment, and supplies to support the education of the district's students.



WENTZVILLE R-IV SCHOOL DISTRICT
2020-2021 ANNUAL BUDGET



WENTZVILLE
SCHOOL DISTRICT
LEARNING TODAY, LEADING TOMORROW

INFORMATIONAL SECTION



2020-2021 Annual Budget

DEBT OBLIGATION

The District has \$240,879,885 in general obligation debt as of July 1, 2020. This debt is serviced by the preliminary debt service tax levy of \$0.9304 per \$100 of assessed value. The debt service fund is expected to have a balance of \$32.7 million at the end of the fiscal year. The bonds provide facilities for the increasing student enrollment.

FISCAL YEAR	September 1 Interest Payment	March 1 Interest Payment	March 1 Principal Payment	Total Payments
2021	4,333,340	5,150,209	11,218,131	20,701,680
2022	4,160,170	4,160,170	13,200,000	21,520,340
2023	3,898,984	3,898,984	14,190,000	21,987,968
2024	3,609,034	3,609,034	15,355,000	22,573,068
2025	3,361,300	6,804,325	10,726,975	20,892,600
2026	3,152,350	4,741,908	13,480,443	21,374,700
2027	2,976,450	5,817,819	13,023,631	21,817,900
2028	2,839,700	4,764,124	14,835,576	22,439,400
2029	2,598,450	3,673,321	16,000,130	22,271,900
2030	2,320,750	2,320,750	11,250,000	15,891,500
2031	2,152,000	2,152,000	11,650,000	15,954,000
2032	1,919,000	1,919,000	12,100,000	15,938,000
2033	1,677,000	1,677,000	12,600,000	15,954,000
2034	1,425,000	1,425,000	13,150,000	16,000,000
2035	1,162,000	1,162,000	13,650,000	15,974,000
2036	889,000	889,000	14,250,000	16,028,000
2037	604,000	604,000	14,800,000	16,008,000
2038	308,000	308,000	15,400,000	16,016,000
TOTALS	\$43,386,528	\$55,076,643	\$240,879,885	\$339,343,055



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

SCHEDULE OF OUTSTANDING BOND PRINCIPAL

Fiscal Year-Beg Balance	2009 C	2011	2013	2014	2015	2016	2017	2018	TOTAL
2021	1,780,000	3,100,000	3,470,000			603,131		2,265,000	11,218,131
2022	1,820,000	3,125,000	3,955,000					4,300,000	13,200,000
2023	2,075,000		4,245,000					7,870,000	14,190,000
2024	3,510,000		7,135,000					4,710,000	15,355,000
2025			7,235,000			921,975		2,570,000	10,726,975
2026			4,920,000			5,160,443		3,400,000	13,480,443
2027						7,553,631		5,470,000	13,023,631
2028					8,465,000	4,385,576		1,985,000	14,835,576
2029						2,115,130	11,075,000	2,810,000	16,000,130
2030								11,250,000	11,250,000
2031								11,650,000	11,650,000
2032								12,100,000	12,100,000
2033								12,600,000	12,600,000
2034								13,150,000	13,150,000
2035								13,650,000	13,650,000
2036								14,250,000	14,250,000
2037								14,800,000	14,800,000
2038								15,400,000	15,400,000
TOTALS	9,185,000	6,225,000	30,960,000	-	8,465,000	20,739,885	11,075,000	154,230,000	240,879,885



WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

CERTIFICATES OF PARTICIPATION

In April 2011 voters approved a 30 cent levy increase (Prop 3) to fund additional facility construction throughout the District. The District issued \$30 million in Certificates of Participation in August 2011 and another \$32 million in August 2012 to fund the projects. Voters approved a 25 cent levy increase (Prop E) for facility construction in April 2015. The District issued \$30 million in Certificates of Participation for Prop E in FY16. The remaining \$20 million was issued in FY17. These are temporary levies that have 20 year expiration dates. The payment schedule for the issued Certificates is contained in the following table.

CERTIFICATES OF PARTICIPATION PAYMENT SCHEDULE

FISCAL YEAR	October 1 Interest Payment	April 1 Interest Payment	April 1 Principal Payment	Total Payments
2021	1,553,890	1,553,890	5,702,000	8,809,779
2022	1,450,731	1,450,731	5,919,000	8,820,461
2023	1,337,038	1,337,038	6,151,000	8,825,076
2024	1,218,619	1,218,619	6,388,000	8,825,239
2025	1,095,382	1,095,382	6,633,000	8,823,763
2026	974,609	974,609	6,883,000	8,832,218
2027	849,126	849,126	7,095,000	8,793,253
2028	762,318	762,318	7,281,000	8,805,635
2029	664,988	664,988	7,506,000	8,835,975
2030	533,312	533,312	7,779,000	8,845,625
2031	396,674	396,674	8,026,000	8,819,348
2032	285,006	285,006	3,695,000	4,265,013
2033	215,819	215,819	3,840,000	4,271,638
2034	142,684	142,684	3,990,000	4,275,369
2035	66,047	66,047	4,130,000	4,262,094
TOTALS	\$11,546,243	\$11,546,243	\$91,018,000	\$114,110,485



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

PROPERTY TAXES

ASSESSED VALUE / MARKET VALUE HISTORY OF TAXABLE PROPERTY

Fiscal Year	Assessed Value	% Increase (Decrease)	Market Value	Assessed vs. Market Ratio
2012	\$1,476,024,277	-2.89%	\$6,675,395,400	22.11%
2013	\$1,501,010,846	1.69%	\$6,776,709,461	22.15%
2014	\$1,465,943,345	-2.34%	\$6,641,175,270	22.07%
2015	\$1,500,880,613	2.38%	\$6,783,095,507	22.13%
2016	\$1,630,683,877	8.65%	\$7,407,326,655	22.01%
2017	\$1,727,114,927	5.91%	\$9,017,318,158	19.15%
2018	\$1,946,271,226	12.69%	\$8,852,503,508	21.99%
2019	\$2,024,469,310	4.02%	\$9,203,605,203	22.00%
2020	\$2,238,536,661	10.57%	\$10,254,249,045	21.83%
Est 2021	\$2,293,695,577	2.46%	\$10,524,563,593	21.79%

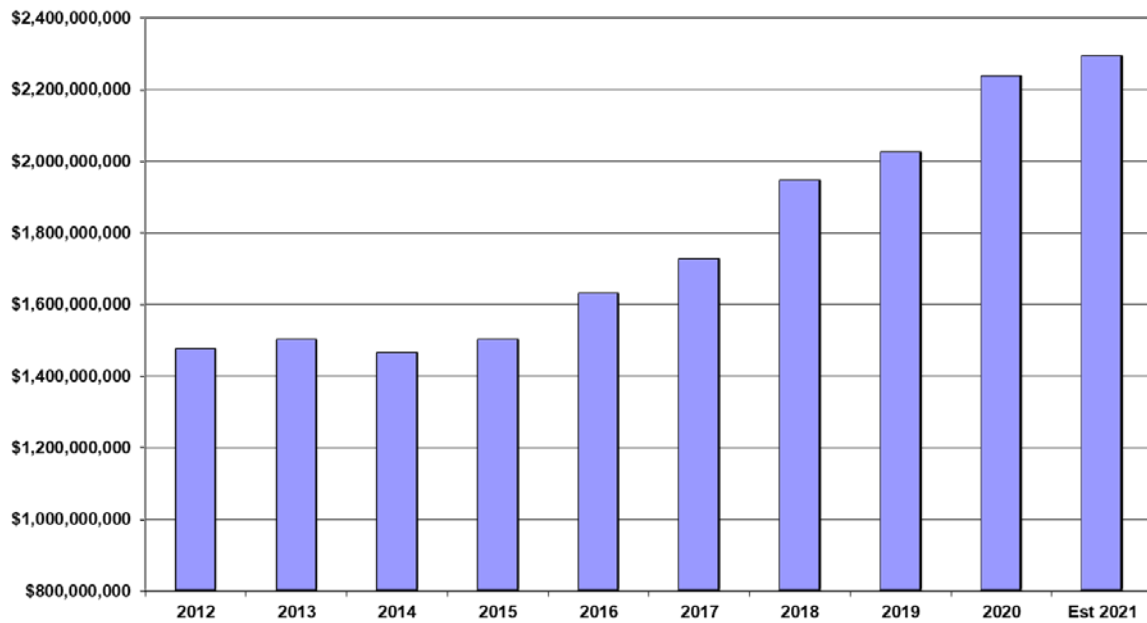
Note: Assessed valuations are based on December 31 values of previous calendar year.





WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

ASSESSED VALUE HISTORY





WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

PROPERTY TAX MARKET VALUE ESTIMATIONS

Personal

Fiscal Year	Assessed Value	Assessment Rate	Market Value
2012	\$232,850,579	33.33%	\$698,621,599
2013	\$248,266,956	33.33%	\$744,875,356
2014	\$243,301,617	33.33%	\$729,977,849
2015	\$244,064,787	33.33%	\$732,267,588
2016	\$266,011,555	33.33%	\$798,114,476
2017	\$300,361,701	33.33%	\$901,175,221
2018	\$334,798,333	33.33%	\$1,004,495,449
2019	\$361,248,489	33.33%	\$1,083,853,852
2020	\$365,256,920	33.33%	\$1,095,880,348
Est 2021	\$365,256,920	33.33%	\$1,095,880,348

Commercial

Fiscal Year	Assessed Value	Assessment Rate	Market Value
2012	\$276,820,078	32.00%	\$865,062,744
2013	\$274,432,961	32.00%	\$857,603,003
2014	\$268,944,302	32.00%	\$840,450,944
2015	\$274,121,748	32.00%	\$856,630,463
2016	\$276,852,621	32.00%	\$865,164,441
2017	\$284,552,007	32.00%	\$889,225,022
2018	\$304,057,503	32.00%	\$950,179,697
2019	\$303,898,679	32.00%	\$949,683,372
2020	\$334,637,061	32.00%	\$1,045,740,816
Est 2021	\$344,182,372	32.00%	\$1,075,569,914

Residential

Fiscal Year	Assessed Value	Assessment Rate	Market Value
2012	\$958,002,510	19.00%	\$5,042,118,474
2013	\$970,094,391	19.00%	\$5,105,759,953
2014	\$950,692,503	19.00%	\$5,003,644,753
2015	\$975,488,183	19.00%	\$5,134,148,332
2016	\$1,081,735,068	19.00%	\$5,693,342,463
2017	\$1,364,932,225	19.00%	\$7,183,853,816
2018	\$1,301,978,492	19.00%	\$6,852,518,379
2019	\$1,354,195,101	19.00%	\$7,127,342,637
2020	\$1,533,917,050	19.00%	\$8,073,247,632
Est 2021	\$1,579,395,859	19.00%	\$8,312,609,784

Agricultural

Fiscal Year	Assessed Value	Assessment Rate	Market Value
2012	\$8,351,110	12.00%	\$69,592,583
2013	\$8,216,538	12.00%	\$68,471,150
2014	\$8,052,207	12.00%	\$67,101,725
2015	\$7,205,895	12.00%	\$60,049,125
2016	\$6,084,633	12.00%	\$50,705,275
2017	\$5,167,692	12.00%	\$43,064,100
2018	\$5,437,198	12.00%	\$45,309,983
2019	\$5,127,041	12.00%	\$42,725,342
2020	\$4,725,630	12.00%	\$39,380,250
Est 2021	\$4,860,426	12.00%	\$40,503,547



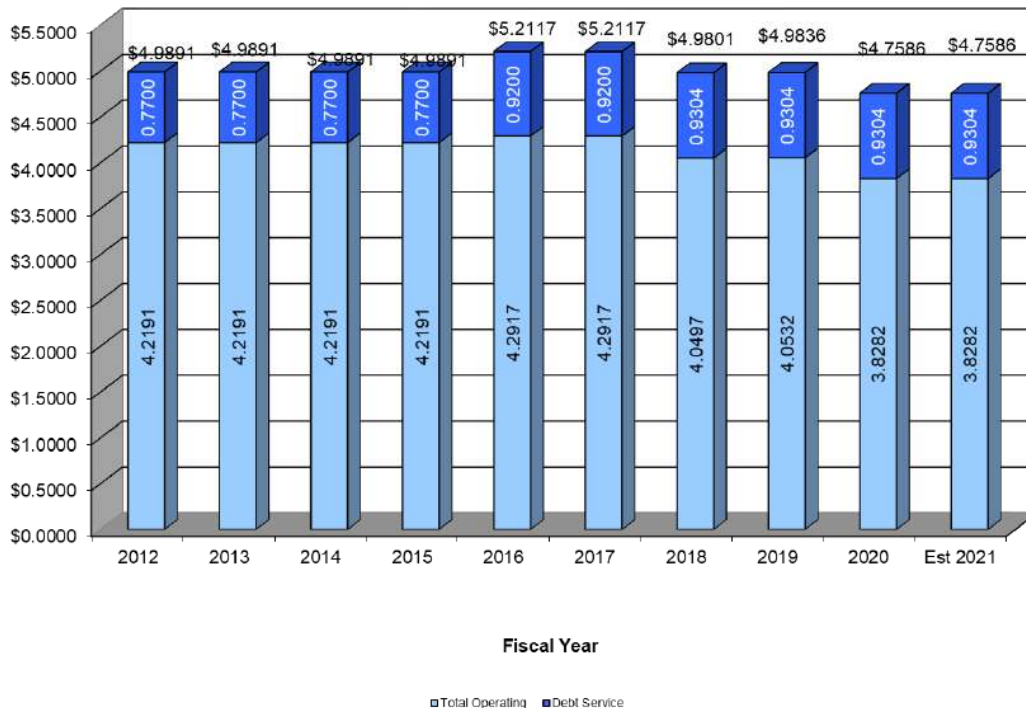
WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

PROPERTY TAX RATE BREAKDOWN BY FUND

(PER \$100 ASSESSED VALUATION)

Fiscal Year	General	Teachers'	Capital Projects	Total Operating	Debt Service	Total Levy
2012	2.3491	1.4300	0.4400	4.2191	0.7700	\$4.9891
2013	2.4491	1.3300	0.4400	4.2191	0.7700	\$4.9891
2014	2.3491	1.4300	0.4400	4.2191	0.7700	\$4.9891
2015	2.4491	1.3300	0.4400	4.2191	0.7700	\$4.9891
2016	2.2836	1.3300	0.6781	4.2917	0.9200	\$5.2117
2017	2.2836	1.3300	0.6781	4.2917	0.9200	\$5.2117
2018	2.3022	1.1000	0.6475	4.0497	0.9304	\$4.9801
2019	2.3057	1.1000	0.6475	4.0532	0.9304	\$4.9836
2020	2.2078	1.0020	0.6184	3.8282	0.9304	\$4.7586
Est 2021	2.2078	1.0020	0.6184	3.8282	0.9304	\$4.7586

PROPERTY TAX RATE HISTORY





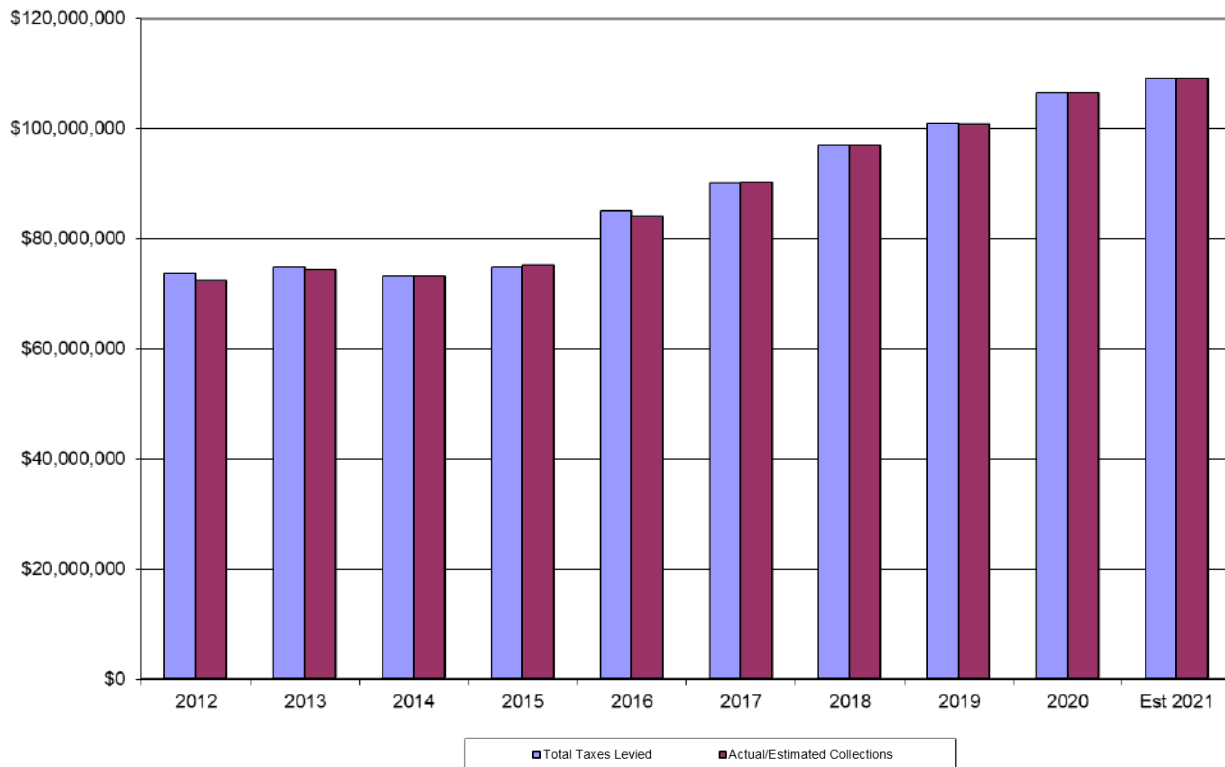
WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

PROPERTY TAX LEVY AND COLLECTIONS

Fiscal Year	Total Levy (Rate)	Assessed Value	Total Taxes Levied	Actual/Estimated Collections	% of Levy Collected
2012	\$4.9891	\$1,476,024,277	\$73,640,327	\$72,414,660	98.34%
2013	\$4.9891	\$1,501,010,846	\$74,886,932	\$74,338,870	99.27%
2014	\$4.9891	\$1,465,943,345	\$73,137,379	\$73,136,976	100.00%
2015	\$4.9891	\$1,500,880,613	\$74,880,435	\$75,234,691	100.47%
2016	\$5.2117	\$1,630,683,877	\$84,986,352	\$83,968,973	98.80%
2017	\$5.2117	\$1,727,114,927	\$90,012,049	\$90,229,607	100.24%
2018	\$4.9801	\$1,946,271,226	\$96,926,253	\$97,009,159	100.09%
2019	\$4.9836	\$2,024,469,310	\$100,891,453	\$100,741,821	99.85%
2020	\$4.7586	\$2,238,536,661	\$106,523,006	\$106,523,006	100.00%
Est 2021	\$4.7586	\$2,293,695,577	\$109,147,798	\$109,147,798	100.00%

Equation = Assessed Valuation / 100 X Tax Levy

PROPERTY TAX LEVY AND COLLECTIONS





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

PROPERTY TAX IMPACT ON PROPERTY OWNERS

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative Change
Personal						
2012	\$100,000	33.33%	\$33,333	\$4.9891	\$1,663	\$214.83
2013	\$100,000	33.33%	\$33,333	\$4.9891	\$1,663	\$214.83
2014	\$100,000	33.33%	\$33,333	\$4.9891	\$1,663	\$214.83
2015	\$100,000	33.33%	\$33,333	\$4.9891	\$1,663	\$214.83
2016	\$100,000	33.33%	\$33,333	\$5.2117	\$1,737	\$289.03
2017	\$100,000	33.33%	\$33,330	\$5.2117	\$1,737	\$288.86
2018	\$100,000	33.33%	\$33,330	\$4.9801	\$1,660	\$211.67
2019	\$100,000	33.33%	\$33,330	\$4.9836	\$1,661	\$212.84
2020	\$100,000	33.33%	\$33,330	\$4.7586	\$1,586	\$137.84
Est 2021	\$100,000	33.33%	\$33,330	\$4.7586	\$1,586	\$137.84

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative Change
Residential						
2012	\$100,000	19.00%	\$19,000	\$4.9891	\$948	\$122.46
2013	\$100,000	19.00%	\$19,000	\$4.9891	\$948	\$122.46
2014	\$100,000	19.00%	\$19,000	\$4.9891	\$948	\$122.46
2015	\$100,000	19.00%	\$19,000	\$4.9891	\$948	\$122.46
2016	\$100,000	19.00%	\$19,000	\$5.2117	\$990	\$164.75
2017	\$100,000	19.00%	\$19,000	\$5.2117	\$990	\$164.75
2018	\$100,000	19.00%	\$19,000	\$4.9801	\$946	\$120.75
2019	\$100,000	19.00%	\$19,000	\$4.9836	\$947	\$121.41
2020	\$100,000	19.00%	\$19,000	\$4.7586	\$904	\$78.66
Est 2021	\$100,000	19.00%	\$19,000	\$4.7586	\$904	\$78.66

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative Change
Commercial						
2012	\$100,000	32.00%	\$32,000	\$4.9891	\$1,597	\$206.24
2013	\$100,000	32.00%	\$32,000	\$4.9891	\$1,597	\$206.24
2014	\$100,000	32.00%	\$32,000	\$4.9891	\$1,597	\$206.24
2015	\$100,000	32.00%	\$32,000	\$4.9891	\$1,597	\$206.24
2016	\$100,000	32.00%	\$32,000	\$5.2117	\$1,668	\$277.47
2017	\$100,000	32.00%	\$32,000	\$5.2117	\$1,668	\$277.47
2018	\$100,000	32.00%	\$32,000	\$4.9801	\$1,594	\$203.36
2019	\$100,000	32.00%	\$32,000	\$4.9836	\$1,595	\$204.48
2020	\$100,000	32.00%	\$32,000	\$4.7586	\$1,523	\$132.48
Est 2021	\$100,000	32.00%	\$32,000	\$4.7586	\$1,523	\$132.48

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative Change
Agricultural						
2012	\$100,000	12.00%	\$12,000	\$4.9891	\$599	\$77.34
2013	\$100,000	12.00%	\$12,000	\$4.9891	\$599	\$77.34
2014	\$100,000	12.00%	\$12,000	\$4.9891	\$599	\$77.34
2015	\$100,000	12.00%	\$12,000	\$4.9891	\$599	\$77.34
2016	\$100,000	12.00%	\$12,000	\$5.2117	\$625	\$104.05
2017	\$100,000	12.00%	\$12,000	\$5.2117	\$625	\$104.05
2018	\$100,000	12.00%	\$12,000	\$4.9801	\$598	\$76.26
2019	\$100,000	12.00%	\$12,000	\$4.9836	\$598	\$76.68
2020	\$100,000	12.00%	\$12,000	\$4.7586	\$571	\$49.68
Est 2021	\$100,000	12.00%	\$12,000	\$4.7586	\$571	\$49.68



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

BUDGET PROJECTIONS FOR FISCAL YEARS

2021-2024

Budget forecasts help in the planning for the sources and uses of District funds. Establishing and revising multi-year projections is part of the regular budget process, ensuring that major budget decisions are educated by long-range impact analysis. Forecasting relies on a large number of assumptions based on expectations of future activity. However, many variables can change by significant amounts based on factors beyond the control of the District, potentially impacting forecasts in significant ways. The following assumptions are used to generate the budget projections.

ALL FUNDS

- Local revenues from are projected to increase in following years at a rate of 5.5% per year due to new construction, increased assessed values in the District and increased enrollment.
- County revenues are expected to increase approximately 2.0% each year.
- State revenues in past years have increased with continued enrollment growth and the other provisions of the state funding formula. Due to COVID 19 state revenues in future years are less predictable but are expected to return to their average growth rate of 6% beginning FY 22.
- Federal revenues are expected to increase modestly consistent with student enrollment growth within the District.
- Non-salary expenses for Purchased Services are forecasted at approximately 1.0% growth rate each year while supplies are estimated to increase approximately 3.0% each year to accommodate enrollment growth and inflationary pressures.

GENERAL AND TEACHERS' FUNDS

- The projections are based on a total average salary spending increase of approximately 3.0% each year. This includes new positions needed to support enrollment growth. Actual salary increases for existing staff will be determined through the negotiation process. Due to the additional positions that need to be added each year the cost of a raise for district employees has become more and more costly.
- Benefits are projected to increase 4.0% each year. This allows for an increase due to new positions and a possible increase in health care costs. If medical insurance rates continue to increase the district may need to consider a change in the benefit plan to mitigate the increase in cost.



WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

CAPITAL PROJECTS FUND

- The fund includes anticipated revenues and payments to implement the Proposition 3 and Proposition E projects financed through lease-purchase.
- All capital projects are budgeted in this area. This includes items such as asphalt repair, roof repair, and HVAC needs.

DEBT SERVICE FUND

- The Debt Service levy is projected to be at \$0.9304. The projections assume no additional debt is issued during the next three years.





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

BUDGET FORECASTS

REVENUES BY SOURCE, EXPENDITURES BY OBJECT ALL FUNDS

	2020-2021 Budget	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
Revenues:				
Local	138,587,798	146,210,127	154,251,684	162,735,526
County	3,096,000	3,156,000	3,216,000	3,276,000
State	93,470,242	98,821,956	104,494,774	110,507,960
Federal	7,042,481	7,180,331	7,320,937	7,464,356
Other	120,000	120,000	120,000	120,000
Total Revenues	242,316,521	255,488,414	269,403,395	284,103,843
Expenditures:				
Salaries	130,734,220	133,348,904	137,349,372	142,156,600
Benefits	46,942,947	48,820,665	50,773,491	52,804,431
Purchased Services	15,056,516	15,261,035	15,466,645	15,673,367
Supplies	18,229,241	18,729,241	19,229,241	19,729,241
Capital Outlay	56,329,623	12,400,000	12,400,000	12,400,000
Other	15,000	15,000	15,000	15,000
Debt Service	24,987,233	21,535,340	22,002,968	22,588,068
Total Expenditures	292,294,781	250,110,186	257,236,718	265,366,707
Yearly Increase (Decrease)	(49,978,260)	5,378,228	12,166,677	18,737,135
Fund Balance - July 1	129,577,529	79,599,269	84,977,497	97,144,174
Fund Balance - June 30	79,599,269	84,977,497	97,144,174	115,881,309





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

BUDGET FORECASTS

REVENUES BY SOURCE, EXPENDITURES BY OBJECT GENERAL, TEACHERS', AND CAPITAL PROJECTS FUNDS

	2020-2021 Budget	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
Revenues:				
Local	116,828,302	123,253,859	130,032,821	137,184,626
County	2,695,000	2,755,000	2,815,000	2,875,000
State	89,695,242	95,046,956	100,719,774	106,732,960
Federal	6,892,481	7,030,331	7,170,937	7,314,356
Other	120,000	120,000	120,000	120,000
Total Revenues	216,231,025	228,206,145	240,858,532	254,226,942
Expenditures:				
Salaries	130,734,220	133,348,904	137,349,372	142,156,600
Benefits	46,942,947	48,820,665	50,773,491	52,804,431
Purchased Services	15,056,516	15,261,035	15,466,645	15,673,367
Supplies	18,229,241	18,729,241	19,229,241	19,729,241
Capital Outlay	56,329,623	12,400,000	12,400,000	12,400,000
Other	15,000	15,000	15,000	15,000
Debt Service	4,270,552	4,096,466	3,836,455	3,572,315
Total Expenditures	271,578,099	232,671,312	239,070,205	246,350,955
Yearly Increase (Decrease)	(55,347,074)	(4,465,166)	1,788,327	7,875,987
Fund Balance - July 1	102,262,862	46,915,787	42,450,621	44,238,948
Fund Balance - June 30	46,915,788	42,450,620	44,238,948	52,114,935





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

BUDGET FORECASTS

REVENUES BY SOURCE, EXPENDITURES BY OBJECT GENERAL AND TEACHERS' FUNDS

	2020-2021 Budget	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
Revenues:				
Local	101,995,719	107,605,484	113,523,785	119,767,593
County	2,387,000	2,447,000	2,507,000	2,567,000
State	89,195,242	94,546,956	100,219,774	106,232,960
Federal	6,892,481	7,030,331	7,170,937	7,314,356
Other	120,000	120,000	120,000	120,000
Total Revenues	200,590,442	211,749,770	223,541,496	236,001,909
Expenditures:				
Salaries	130,734,220	133,348,904	137,349,372	142,156,600
Benefits	46,942,947	48,820,665	50,773,491	52,804,431
Purchased Services	15,056,516	15,261,035	15,466,645	15,673,367
Supplies	18,229,241	18,729,241	19,229,241	19,729,241
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	210,962,924	216,159,846	222,818,750	230,363,639
Yearly Increase (Decrease)	(10,372,482)	(4,410,075)	722,746	5,638,270
Fund Balance - July 1	55,614,738	45,242,256	40,832,181	41,554,927
Transfers - Out	-	-	-	-
Fund Balance - June 30	45,242,256	40,832,180	41,554,927	47,193,197





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

BUDGET FORECASTS

REVENUES BY SOURCE, EXPENDITURES BY OBJECT GENERAL FUND

	2020-2021 Budget	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
Revenues:				
Local	69,944,954	73,791,926	77,850,482	82,132,259
County	1,430,000	1,460,000	1,490,000	1,520,000
State	13,987,622	14,826,879	15,716,492	16,659,481
Federal	3,087,059	3,148,800	3,211,776	3,276,012
Other	120,000	120,000	120,000	120,000
Total Revenues	88,569,635	93,347,606	98,388,750	103,707,752
Expenditures:				
Salaries	36,163,225	36,886,490	37,993,084	39,322,842
Benefits	17,844,630	18,558,415	19,300,752	20,072,782
Purchased Services	12,330,537	12,480,537	12,630,537	12,780,537
Supplies	18,229,241	18,729,241	19,229,241	19,729,241
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	84,567,633	86,654,683	89,153,614	91,905,402
Yearly Increase (Decrease)	4,002,002	6,692,923	9,235,136	11,802,350
Fund Balance - July 1	55,614,738	45,242,256	40,832,181	41,554,927
Transfers - Out	(14,374,484)	(11,102,998)	(8,512,390)	(6,164,080)
Fund Balance - June 30	45,242,256	40,832,181	41,554,927	47,193,197





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

BUDGET FORECASTS

REVENUES BY SOURCE, EXPENDITURES BY OBJECT TEACHERS' FUND

	2020-2021 Budget	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
Revenues:				
Local	32,050,765	33,813,557	35,673,303	37,635,334
County	957,000	987,000	1,017,000	1,047,000
State	75,207,620	79,720,077	84,503,282	89,573,479
Federal	3,805,422	3,881,530	3,959,161	4,038,344
Other	-	-	-	-
Total Revenues	112,020,807	118,402,165	125,152,746	132,294,157
Expenditures:				
Salaries	94,570,995	96,462,415	99,356,287	102,833,757
Benefits	29,098,317	30,262,250	31,472,740	32,731,649
Purchased Services	2,725,979	2,780,499	2,836,109	2,892,831
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	126,395,291	129,505,163	133,665,136	138,458,237
Yearly Increase (Decrease)	(14,374,484)	(11,102,998)	(8,512,390)	(6,164,080)
Fund Balance - July 1	-	-	-	-
Transfers	14,374,484	11,102,998	8,512,390	6,164,080
Fund Balance - June 30	-	-	-	-





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

BUDGET FORECASTS

REVENUES BY SOURCE, EXPENDITURES BY OBJECT

CAPITAL PROJECTS FUND

	2020-2021 Budget	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
Revenues:				
Local	14,832,583	15,648,375	16,509,036	17,417,033
County	308,000	308,000	308,000	308,000
State	500,000	500,000	500,000	500,000
Federal	-	-	-	-
Other	-	-	-	-
Total Revenues	15,640,583	16,456,375	17,317,036	18,225,033
Expenditures:				
Salaries	-	-	-	-
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	56,329,623	12,400,000	12,400,000	12,400,000
Other	15,000	15,000	15,000	15,000
Debt Service	4,270,552	4,096,466	3,836,455	3,572,315
Total Expenditures	60,615,175	16,511,466	16,251,455	15,987,315
Yearly Increase (Decrease)	(44,974,592)	(55,091)	1,065,581	2,237,717
Fund Balance - July 1	46,648,124	1,673,531	1,618,440	2,684,021
Transfers In	-	-	-	-
Fund Balance - June 30	1,673,531	1,618,440	2,684,021	4,921,738





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

BUDGET FORECASTS

REVENUES BY SOURCE, EXPENDITURES BY OBJECT DEBT SERVICE FUND

	2020-2021 Budget	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
Revenues:				
Local	21,759,496	22,956,268	24,218,863	25,550,901
County	401,000	401,000	401,000	401,000
State	3,775,000	3,775,000	3,775,000	3,775,000
Federal	150,000	150,000	150,000	150,000
Other	-	-	-	-
Total Revenues	26,085,496	27,282,268	28,544,863	29,876,901
Expenditures:				
Principal	11,218,131	13,200,000	14,190,000	15,355,000
Interest	9,483,550	8,320,340	7,797,968	7,218,068
Other	15,000	15,000	15,000	15,000
Total Expenditures	20,716,681	21,535,340	22,002,968	22,588,068
Yearly Increase (Decrease)	5,368,815	5,746,928	6,541,895	7,288,833
Fund Balance - July 1	27,314,668	32,683,482	38,430,411	44,972,306
Fund Balance - June 30	32,683,482	38,430,411	44,972,306	52,261,138

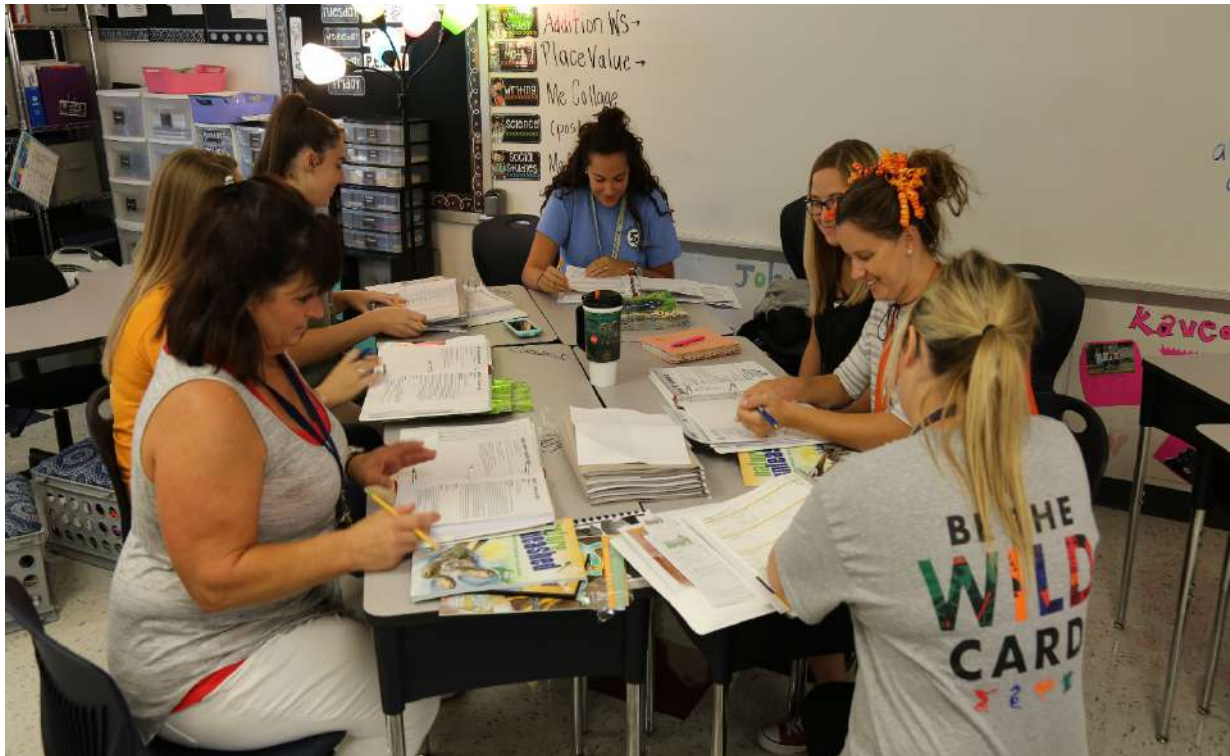




WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET DISTRICT INFORMATION

STAFFING HISTORY

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Staffing	Actual	Actual	Actual	Actual	Actual	Budget
Certified Staff (FTE)	1,063.42	1,129.79	1,189.74	1,237.09	1,287.08	1,318.73
Support Staff	927	996	1,095	1,141	1,170	1,202
Administrators/Other Exempt Staff	78	83	90	98	95	96
Total	2,068	2,209	2,375	2,476	2,552	2,617





WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

SELECTED STATISTICS

CERTIFICATION STATUS OF TEACHERS 2015-2019										
	WENTZVILLE R-IV					MISSOURI				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Teachers w with Regular Certificates*	99.7	99.9	99.8	99.6	99.6	98.4	98.5	98.5	98.5	98.5
Teachers w with Temporary or Special Assignment Certificates	0.2	0.1	0.1	0.4	0.4	0.8	0.7	0.7	0.8	0.8
Teachers w with Substitute, Expired or No Certificates	0	0	0	0	0	1	1	1	1	1
Percent of Classes Taught by Highly Qualified Teachers**	99.9	100	***	***	***	96.9	96.2	***	***	***
<p>*Regular Certificates - Includes Life Certificate, Professional Class I & II Certificate, Continuous Professional Certificate (CPC) and Provisional Certificate.</p> <p>**Highly Qualified Teacher - An individual w ho has the appropriate certification.</p> <p>***No longer tracked by DESE.</p> <p>Source: Missouri Department of Elementary and Secondary Education Data as of: 1/7/2020</p>										





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

STUDENT STAFF RATIOS 2015-2019										
	WENTZVILLE R-IV					MISSOURI				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Students per Teacher	16	16	16	15	15	13	13	13	13	13
Students to Classroom Teachers	21	21	21	20	19	17	17	17	17	17
Students to Administrators	343	306	299	289	257	191	188	183	181	178
Source: Missouri Department of Elementary and Secondary Education Data as of: 1/7/2020										

DEMOGRAPHIC DATA 2015-2019										
	WENTZVILLE R-IV					MISSOURI				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Total Enrollment	14,769	15,336	15,979	16,373	16,789	886,477	885,142	883,908	883,611	881,260
Asian Percent	*	*	*	*	*	1.9	1.9	1.9	2	2.1
Black Percent	6.6	6.7	6.4	6.2	6.7	16.2	16.1	15.9	15.8	15.7
Hispanic Percent	*	*	*	*	*	5.6	5.9	6.2	6.4	6.7
Indian Percent	*	*	*	*	*	0.4	0.4	0.4	0.4	0.4
Multi-race Percent	*	*	*	*	*	2.9	3.2	3.6	3.9	4.3
Pacific Islander Percent	*	*	*	*	*	0.2	0.2	0.3	0.3	0.3
White Percent	84.7	84.3	83.5	83.1	82.2	72.8	72.3	71.7	71.2	70.7
Free/Reduced Lunch (FTE) Percent	22.8	21.5	19.9	18.4	14.1	51.7	51.7	51.2	50.7	50
* Indicates the number/percent has been suppressed due to a potential small sample size. Source: Missouri Department of Elementary and Secondary Education Data as of: 1/7/2020										





WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

CALENDAR DAYS AND HOURS 2015-2019										
	WENTZVILLE R-IV					MISSOURI				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Total Calendar Days	178	177	174	173	173	172	171	171	*	*
Total Calendar Hours	1,137	1,125	1,107	1,097	1,097	1,101	1,108	1,101	*	*
Length of the Day (Hours)	6.5	6.5	6.5	6.5	6.5	6.6	6.6	6.6	*	*
<u>Source:</u> Missouri Department of Elementary and Secondary Education Data as of: 1/7/2020										





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

DISCIPLINE INCIDENTS 2015-2019										
	WENTZVILLE R-IV					MISSOURI				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Enrollment	14,769	15,336	15,979	16,373	16,789	886,477	885,142	883,908	883,611	881,260
Total Number of Incidents	88	44	65	74	73	12,120	11,402	10,473	12,275	11,757
Incident Rate (per 100 students)	0.60	0.30	0.40	0.50	0.40	1.40	1.30	1.20	1.40	1.30
Type of Offense										
Alcohol (number rate)	5 0.0	4 0.0	4 0.0	5 0.0	1 0.0	398 0.0	463 0.1	412 0.0	527 0.1	472 0.1
Drug (number rate)	34 0.2	9 0.1	16 0.1	18 0.1	10 0.1	2028 0.2	1900 0.2	1910 0.2	2143 0.2	2152 0.2
Tobacco (number rate)	0 0.0	0 0.0	0 0.0	0 0.0	0 0.0	79 0.0	64 0.0	38 0.0	76 0.0	226 0.0
Violent Act (number rate)	0 0.0	0 0.0	0 0.0	0 0.0	0 0.0	922 0.1	812 0.1	549 0.1	515 0.1	528 0.1
Weapon (number rate)	5 0.0	8 0.1	4 0.0	3 0.0	7 0.0	618 0.1	678 0.1	622 0.1	686 0.1	579 0.1
Other (number rate)	44 0.3	23 0.1	41 0.3	48 0.3	55 0.3	7468 0.8	6786 0.8	6223 0.7	7543 0.9	7055 0.8
Type of Removal										
In-School Suspension (number rate)	0 0.0	0 0.0	0 0.0	1 0.0	1 0.0	1411 0.2	1392 0.2	1130 0.1	1123 0.1	1020 0.1
Out of School Suspension (number rate)	88 0.6	41 0.3	64 0.4	73 0.4	72 0.4	10650 1.2	9962 1.1	9193 1.0	11023 1.2	10673 1.2
Expulsion (number rate)	0 0.0	3 0.0	1 0.0	0 0.0	0 0.0	52 0.0	39 0.0	48 0.0	39 0.0	26 0.0
Length of Removal										
10 Consecutive Days (number rate)	62 0.4	32 0.2	31 0.2	36 0.2	38 0.2	9713 1.1	8845 1.0	8137 0.9	9571 1.1	9239 1.0
More than 10 Consecutive Days (number rate)	26 0.2	12 0.1	34 0.2	38 0.2	35 0.2	2407 0.3	2557 0.3	2336 0.3	2704 0.3	2518 0.3
<p>Incidents--Each incident is to be reported in which a student is removed from the traditional classroom setting for ten or more consecutive days.</p> <p>NOTE: Multiple Short Sessions (cumulative removals adding up to 10 days) are not included.</p> <p>Source: Missouri Department of Elementary and Secondary Education</p> <p>Data as of: 1/7/2020</p>										

ANNUAL DROPOUT RATE 2015-2019										
	WENTZVILLE R-IV					MISSOURI				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Asian Dropout Rate 9-12 (%)	0.0	0.0	0.0	1.4	0.0	1.0	1.1	1.0	0.9	0.7
Black Dropout Rate 9-12 (%)	1.3	0.9	2.8	1.8	1.4	4.5	4.8	5.1	4.2	4.8
Hispanic Dropout Rate 9-12 (%)	2.6	2.1	1.1	0.9	0.0	2.8	2.7	2.8	2.5	2.7
Indian Dropout Rate 9-12 (%)	0.0	9.1	0.0	0.0	9.1	2.0	2.2	3.1	2.2	2.6
Multiracial Dropout Rate 9-12 (%)	2.1	2.0	1.8	0.7	0.7	2.2	2.4	1.8	2.1	2.4
Pacific Islander Dropout Rate 9-12 (%)	0.0	0.0	0.0	0.0	0.0	0.8	2.9	2.8	3.2	2.4
White Dropout Rate 9-12 (%)	0.7	0.6	0.7	0.9	0.5	1.4	1.4	1.3	1.4	1.3
Total Dropouts 9-12	36	33	40	46	27	5,193	5,404	5,345	4,970	5,064
Total Dropout Rate 9-12 (%)	0.9	0.8	0.9	1.0	0.5	2.0	2.0	2.0	1.9	1.9
<p>Source: Missouri Department of Elementary and Secondary Education</p> <p>Data as of: 1/7/2020</p>										



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

4 YEAR GRADUATION RATE 2016-2019								
	WENTZVILLE R-IV				MISSOURI			
	2016	2017	2018	2019	2016	2017	2018	2019
Total Number of Graduates	944	1,005	1,124	1,094	59,642	59,232	59,727	59,535
Number of Students	1,003	1,070	1,180	1,144	67,029	66,593	66,884	66,408
Graduation Rate (%)	94.1	93.9	95.3	95.6	89.0	89.0	89.3	89.7
Total Number of Asian Graduates	18	13	**	**	1,166	1,159	**	**
Number of Asian Students	18	13	**	**	1,217	1,228	**	**
Asian Graduation Rate (%)	100.0	100.0	**	**	95.8	94.4	**	**
Total Number of Black Graduates	69	61	77	74	8,867	8,685	8,616	8,469
Number of Black Students	79	67	84	78	11,229	10,910	10,765	10,503
Black Graduation Rate (%)	87.3	91.0	91.7	94.9	79.0	79.6	80.0	80.6
Total Number of American Indian Graduates	*	*	**	**	277	257	**	**
Number of American Indian Students	*	*	**	**	312	291	**	**
American Indian Graduation Rate (%)	75.0	*	**	**	88.8	88.3	**	**
Total Number of Hispanic Graduates	25	34	45	56	2,631	2,817	3,106	3,436
Number of Hispanic Students	28	40	46	59	3,165	3,316	3,662	3,983
Hispanic Graduation Rate (%)	89.3	85.0	97.8	94.9	83.1	85.0	84.8	86.3
Total Number of Multiracial Graduates	16.0	19.0	**	**	1057	1256	**	**
Number of Multiracial Students	18.0	19.0	**	**	1178	1381	**	**
Multiracial Graduation Rate (%)	88.9	100.0	**	**	89.7	90.9	**	**
Total Number of Pacific Islander Graduates	*	*	**	**	105	119	**	**
Number of Pacific Islander Students	*	*	**	**	118	136	**	**
Pacific Islander Graduation Rate (%)	*	*	**	**	88.9	87.5	**	**
Total Number of White Graduates	815	868	952	917	45,403	44,816	44,886	44,304
Number of White Students	859	916	997	956	49,594	49,124	48,990	48,221
White Graduation Rate (%)	94.9	94.8	95.5	95.9	91.6	91.2	91.6	91.9
Total Number of Male Graduates	436	466	**	**	30,051	30,662	**	**
Number of Male Students	457	498	**	**	33,950	34,344	**	**
Male Graduation Rate (%)	95.4	93.6	**	**	88.5	89.3	**	**
Total Number of Female Graduates	499	497	**	**	29,934	30,217	**	**
Number of Female Students	512	507	**	**	32,495	32,549	**	**
Female Graduation Rate (%)	97.5	98.0	**	**	92.1	92.8	**	**

* Indicates the number/percent has been suppressed due to a potential small sample size.
 **No longer tracked by DESE.

Source: Missouri Department of Elementary and Secondary Education
 Data as of: 1/8/2020





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

GRADUATE ANALYSIS 2015-2019										
	WENTZVILLE R-IV					MISSOURI				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Number of Previous Years Graduates	949	978	1025	1164	1,124	61,325	62,369	62,095	62,446	60,080
Percent of Previous Years Graduates										
Entering a 4yr. College/University %	39.0	41.3	41.1	43.2	43.5	37.1	37.7	37.5	37.7	36
Entering a 2yr. College %	31.2	27.3	29.5	26.4	27.3	26.8	26.4	26.2	25.7	24.9
Entering a Postsecondary (Technical) Institution %	2.3	1.3	2.1	2.7	2.4	2.5	2.5	2.1	2.5	2.3
Entering the Work Force %	16.6	18.3	17.4	13.3	14.2	22.4	22.7	23.3	23.6	24
Entering the Military %	3.6	3	1.8	3.3	1.4	3.1	3.1	3.0	2.8	3.1
Entering Some Other Field %	4.4	3.7	4.5	6.1	4.9	3.7	3.2	3.5	3.3	3.5
Status Unknown %	2.8	5.1	3.7	4.6	6.2	3.3	3.5	3.3	3.4	4.6
Source: Missouri Department of Elementary and Secondary Education Data as of: 5/22/2020										

AMERICAN COLLEGE TEST (ACT) 2015-2019										
	WENTZVILLE R-IV					MISSOURI				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
# of Graduates	933	971	1016	1154	1,116	60,601	61,572	61,250	61,658	61,136
# of Graduates at or above National Average	382	469	436	583	505	18,749	24,266	20,649	23,040	21,217
% of Graduates at or above National Average	40.90	48.30	42.90	50.50	45.30	30.90	39.40	33.70	37.40	34.70
% of Graduates Tested	66.60	92.60	94.40	93.40	73.20	67.60	91.60	91.90	91.70	76.70
Composite ACT Score	23.2	21.1	21.4	21.3	22.5	21.4	20.0	20.2	19.9	20.6
Source: Missouri Department of Elementary and Secondary Education Data as of: 1/8/2020										





WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

FINANCE REPORT 2015-2019										
	WENTZVILLE R-IV					MISSOURI				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Total Enrollment	14,769	15,336	15,979	16,373	16,789	884,731	883,399	882,261	882,087	879,708
Average Daily Attendance (ADA)	13,923.07	14,508.40	15,063.18	15,453.87	15,898.02	846,683.92	848,989.04	847,303.48	843,674.15	839,546.43
Total Expenditures	\$170,765,546	\$211,803,274	\$196,148,152	\$213,924,290	\$298,435,836	\$11,806,919,422	\$12,249,673,783	\$12,263,889,445	\$12,509,954,991	\$12,091,781,582
Total Current Exp.	\$134,978,373	\$139,112,456	\$149,975,709	\$163,509,060	\$177,760,631	\$8,724,900,055	\$8,859,641,779	\$9,086,554,530	\$9,350,112,247	**
Current Exp per ADA	\$9,694.58	\$9,588.41	\$9,956.44	\$10,580.46	\$11,181.30	\$10,304.79	\$10,435.52	\$10,724.08	\$11,082.61	**
% of Revenue in the Operating Funds: Local includes Local, County, and Prop. C Monies.										
Local (%)	56.19	57.39	55.88	58.34	57.76	56.20	58.60	59.07	57.14	47.08
State (%)	40.10	39.02	40.85	39.12	39.46	34.28	32.70	32.49	34.35	43.00
Federal (%)	3.71	3.59	3.27	2.54	2.79	9.52	8.70	8.44	8.51	9.93
Assessed Valuation	\$1,500,880,613	\$1,630,683,877	\$1,727,114,927	\$1,946,271,226	\$2,017,502,720	\$91,165,985,537	\$93,752,114,770	\$95,398,150,559	\$100,371,494,374	\$102,077,663,918
Tax Rates										
Tax Rate Ceiling										
Operating Funds	4.2328	4.2917	4.2813	4.0497	4.0532	3.6894	3.6441	3.6780	3.6600	3.7016
Adjusted Tax Rate										
Incidental	2.4491	2.2836	2.2747	2.3022	2.3057	3.4151	3.3939	3.4105	3.4119	3.4379
Teachers	1.3300	1.3300	1.3300	1.1000	1.1000	0.1451	0.1401	0.1415	0.1312	0.1306
Debt Service	0.0770	0.0920	0.9304	0.9304	0.9304	0.4509	0.4653	0.4741	0.4858	0.4864
Capital Projects	0.0440	0.6781	0.6766	0.6475	0.6475	0.0639	0.7090	0.0746	0.0810	0.0896
<p><u>Source:</u> Missouri Department of Elementary and Secondary Education</p> <p>**DESE has not reported ADA and total expenditures for the state due to a district with an unapproved FY19 ASBR</p> <p>Data as of: 06/08/2020</p>										





WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

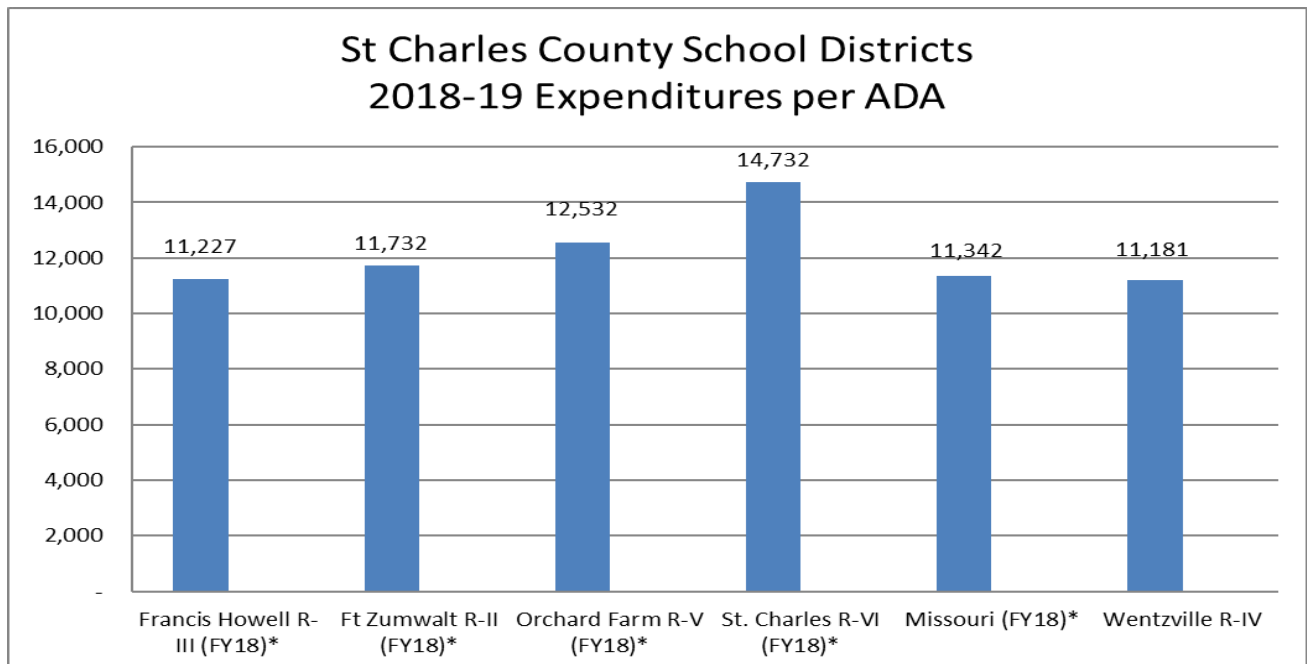
ADDRESSING STUDENT NEEDS

The District is committed to providing the best opportunities to all students. The District is projecting that there will be six elementary schools (Crossroads, Heritage Primary, Heritage Intermediate, Green Tree, Prairie View, and Peine Ridge) which will qualify for additional resources under Title I as part of the Elementary and Secondary Education Act. These additional resources include additional personnel in the area of reading intervention, additional instructional materials to meet their students' needs, and additional professional learning. The District continues to provide resources for the Read 180 intervention program in grades 6-12 to support the literacy needs of our secondary students. Credit recovery courses for students at our alternative school and all of our high schools are offered through Fuel-Ed web-based coursework.

ACADEMIC EFFICIENCY

The District has demonstrated the ability to produce high student achievement at an economical price. Wentzville R-IV School District spends less than the state average per pupil and less than surrounding districts while students perform in the top 13% of school districts on state achievement tests.

ST. CHARLES COUNTY EXPENDITURES PER ADA



*DESE has not reported ADA for the state and other districts due to a district with an unapproved FY19 ASBR

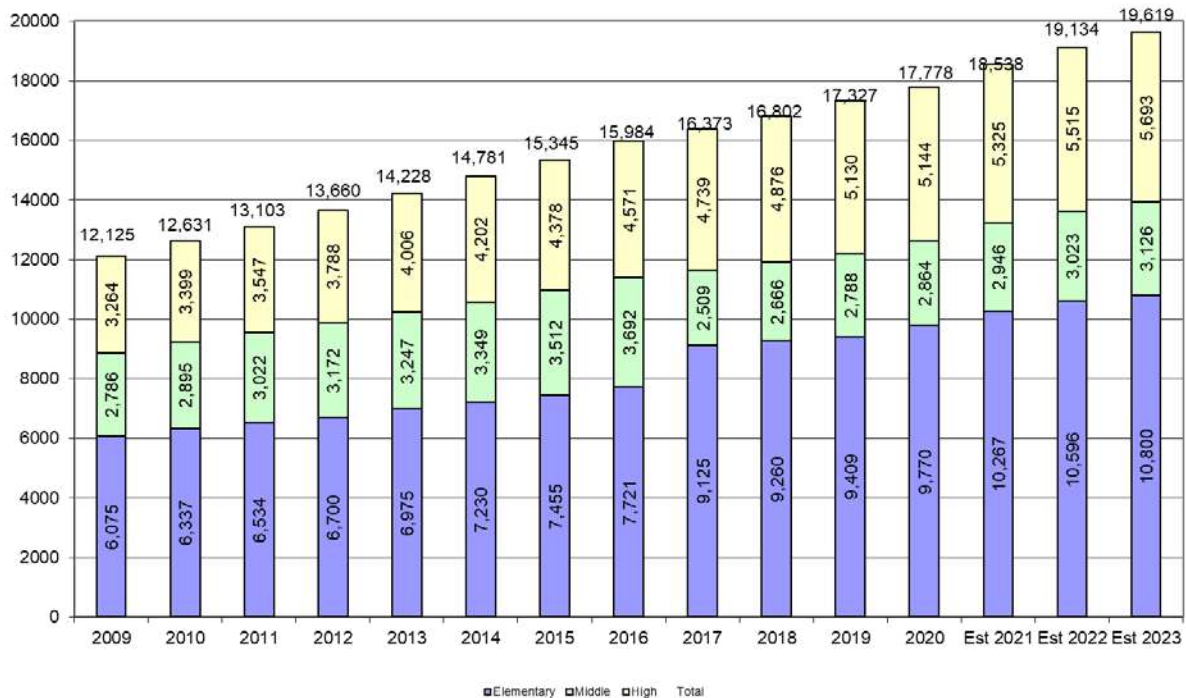


WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

ENROLLMENT PROJECTION METHODOLOGY AND ANALYSIS

Projecting enrollment is a key planning tool for any district, but takes on an even more critical role for Wentzville R-IV, as the fastest growing school district in the state. The District uses a combination of data points to predict enrollment. The MGT Consulting Group was used for underlying enrollment assumptions, modified by a variety of other factors. The District analyzes birth rate data, permits for new housing construction, and historical growth trends by school location to establish enrollment projections. The Wentzville School District has grown by over 5,000 students in the past decade and continues to grow by an average of over 400 students per year. The availability of undeveloped lots and unoccupied housing adds to the existing young family population creating an expectation of continued enrollment growth.

SEPTEMBER ENROLLMENT HISTORY AND PROJECTIONS



School Level	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Elementary	6,075	6,337	6,534	6,700	6,975	7,230	7,455	7,721	9,125	9,260	9,409	9,770	10,267	10,596	10,800
Middle	2,786	2,895	3,022	3,172	3,247	3,349	3,512	3,692	2,509	2,666	2,788	2,864	2,946	3,023	3,126
High	3,264	3,399	3,547	3,788	4,006	4,202	4,378	4,571	4,739	4,876	5,130	5,144	5,325	5,515	5,693
Total	12,125	12,631	13,103	13,660	14,228	14,781	15,345	15,984	16,373	16,802	17,327	17,778	18,538	19,134	19,619



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

SEPTEMBER ENROLLMENT PROJECTIONS BY GRADE

By Grade Level		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	K	1,152	1,292	1,204	1,283	1,293	1,355	1,366	1,409	1,421
	1	1,249	1,206	1,338	1,235	1,325	1,224	1,341	1,349	1,349
	2	1,273	1,292	1,248	1,369	1,265	1,492	1,493	1,486	1,509
	3	1,251	1,319	1,330	1,276	1,436	1,312	1,425	1,419	1,423
	4	1,299	1,274	1,341	1,359	1,303	1,450	1,536	1,619	1,590
	5	1,232	1,338	1,324	1,384	1,384	1,470	1,574	1,622	1,735
	6	1,208	1,272	1,340	1,354	1,403	1,467	1,532	1,692	1,773
	7	1,178	1,221	1,266	1,368	1,399	1,479	1,514	1,538	1,620
	8	1,126	1,199	1,243	1,298	1,389	1,385	1,432	1,485	1,506
	9	1,129	1,180	1,247	1,312	1,366	1,425	1,467	1,508	1,521
	10	1,187	1,151	1,189	1,240	1,322	1,325	1,371	1,371	1,423
	11	1,078	1,202	1,129	1,183	1,261	1,239	1,232	1,318	1,372
	12	984	1,038	1,174	1,141	1,181	1,155	1,255	1,318	1,377
GRAND TOTAL		15,346	15,984	16,373	16,802	17,327	17,778	18,538	19,134	19,619



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

SPECIAL EDUCATION DISTRICT PROFILE

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

As required by the Individuals with Disabilities Education Improvement Act of 2004, the Missouri State Performance Plan (SPP) is a plan that includes targets for student performance indicators and improvement activities designed to enable districts (regular districts, charter schools and state operated programs) and the state to meet those targets. Missouri is also required to publicly report on the performance of each local education agency (LEA) in relation to the targets established in the SPP. The State Performance Plan can be found online at:

<http://dese.mo.gov/special-education/state-performance-plan>

The purpose of this profile is to:

1. Provide information to the public about the performance of districts on the SPP Indicators
2. Address other outcome measures for students receiving special education services.

Page 1 of this profile summarizes whether the district met or did not meet the target for each indicator. The remaining pages provide additional data for the SPP indicators (noted as "SPP #").

Students with disabilities are those students who qualify for special education services and who have an Individualized Education Program (IEP). Data sources are provided for each table included in this profile, however most of the data are reported by the district directly to the Department.

See the link below for the Special Education Profile Review Guide

<http://dese.mo.gov/sites/default/files/districtprofilereviewguide.pdf>

**Questions? Please contact Special Education - Data Coordination at 573-751-7848
speddata@dese.mo.gov**

* - Indicates the number or percent has been suppressed due to cell size.



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

SPP Targets and District Status					
SPP Indicator			District Data 2018-19		Target 18-19
Early Childhood Special Education Data (Table A)					
ECSE children in regular EC program receiving majority of services in EC (SPP 6A)			24.1%	Not Met	≥ 47.3%
ECSE children in special education separate class, school or residential setting (SPP 6B)			44.8%	Not Met	≤ 22.8%
Percent of children referred by First Steps prior to age 3, who are found eligible for ECSE, and who have an IEP developed and implemented by their third birthdays (SPP 12) *			NA	NA	= 100.0%
Percent of children in ECSE who demonstrated improved: (SPP 7)	Positive social-emotional skills:	Summary Statement 1	97.7%	Met	≥ 93.9%
		Summary Statement 2	0.0%	Not Met	≥ 48.2%
	Acquisition and use of knowledge and skills:	Summary Statement 1	99.2%	Met	≥ 95.5%
		Summary Statement 2	0.0%	Not Met	≥ 40.6%
	Use of appropriate behaviors to meet needs:	Summary Statement 1	97.7%	Met	≥ 93.5%
		Summary Statement 2	1.5%	Not Met	≥ 58.9%
Child Count and Educational Environment Data (Table B)					
Percent of children with IEPs inside regular class 80% or more of the day (SPP 5A)			54.7%	Not Met	≥ 58.0%
Percent of children with IEPs inside regular class less than 40% of the day (SPP 5B)			10.8%	Not Met	≤ 10.2%
Percent of children with IEPs served in separate settings (SPP 5C)			2.3%	Met	≤ 3.7%
Does the LEA have disproportionate representation of racial/ethnic groups in special education and related services, or in specific disability categories, that is the result of inappropriate identification? (SPP 9/10)			No	NA	NA
Assessment Data (Table C)					
Participation rate for children with IEPs on statewide assessment for English Language Arts (grades 3-8, HS) (SPP 3B)			99.6%	Met	≥ 95.0%
Participation rate for children with IEPs on statewide assessment for Mathematics (grades 3-8, HS) (SPP 3B)			99.6%	Met	≥ 95.0%
Proficiency rate for children with IEPs on statewide assessment for English Language Arts (grades 3-8, HS) (SPP 3C)			22.6%	Met	≥ 20.0%
Proficiency rate for children with IEPs on statewide assessment for Mathematics (grades 3-8, HS) (SPP 3C)			18.5%	Met	≥ 15.0%
Evaluation Data (Table D)					
Percent of children with parental consent to evaluate who were evaluated and had eligibility determined within 60 days (SPP 11) *			NA	NA	= 100.0%
Parent Survey Data (Table E)					
Percent of parents with a child receiving special education services who report that schools facilitated parent involvement as a means of improving services and results for children with disabilities (SPP 8)			NA	NA	≥ 70.0%
Suspension/Expulsion Data (Table F)					
Does the LEA have significant discrepancies in the rate of suspension/expulsion of greater than 10 days for children with IEPs? (SPP 4A)			No	NA	NA
Does the LEA have significant discrepancies, by race or ethnicity, in the rate of suspension/expulsion of greater than 10 days for children with IEPs, that are the result of inappropriate policies/procedures/practices? (SPP 4B)			No	NA	NA
Secondary Transition Data (Table G)					
Graduation rate for students with disabilities (SPP 1)			88.9%	Met	≥ 74.5%
Dropout rate for students with disabilities (SPP 2)			1.2%	Met	≤ 4.8%
Percent of youth age 16 and above with an IEP that includes coordinated, measurable, annual IEP goals and transition services that will reasonably enable the student to meet the post-secondary goals (SPP 13) *			NA	NA	= 100.0%
	enrolled in higher education		32.9%	Met	≥ 24.4%

* - Indicates the number or percent has been suppressed due to cell size.



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education
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WENTZVILLE R-IV (092-089)

Percent of youth who had IEPs, are no longer in secondary school and who have been: (SPP 14)	enrolled in higher education or competitively employed	63.2%	Met	≥	48.9%
	total employed / continuing education	67.1%	Met	≥	51.3%

* Data are collected from districts in conjunction with their Monitoring review, so data is not available for all districts every year.

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WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education
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WENTZVILLE R-IV (092-089)

Early Childhood Special Education (ECSE) Data - (Table A)

Early Childhood Special Education Child Count (A1)

The following indicates the number of children who are eligible for and receiving early childhood special education services.

Total Early Childhood 3-PK5				
	2016-17	2017-18	2018-19	State 2018-19
Child Count	248	292	328	13,156

Source: District reported data via MOSIS Student Core (December cycle)

Early Childhood Special Education Educational Environments (ages 3-PK5) (SPP 6) (A2)

The following indicates the educational environment of children receiving early childhood special education services.

Educational Environments	2016-17		2017-18		2018-19		State 2018-19
	#	%	#	%	#	%	%
<i>In the regular early childhood program:</i>	99	39.9%	113	38.7%	150	45.7%	55.3%
10+ hours with majority of SPED services in EC Program*	48	19.4%	56	19.2%	75	22.9%	22.7%
10+ hours with majority of SPED services in Other Location	31	12.5%	39	13.4%	49	14.9%	24.4%
less than 10 hours with majority of SPED services in EC Program*	*	*	*	*	*	*	3.4%
less than 10 hours with majority of SPED services in Other Location	17	6.9%	15	5.1%	22	6.7%	4.8%
Separate Class	110	44.4%	132	45.2%	145	44.2%	34.6%
Separate School	14	5.6%	*	*	*	*	1.3%
Residential Facility	*	*	*	*	*	*	*
Home	*	*	19	6.5%	*	*	0.7%
Service Provider Location	25	10.1%	18	6.2%	31	9.5%	8.2%
Total Early Childhood	248	100.0%	292	100.0%	328	100.0%	100.0%
Total attending and receiving majority of services in early childhood program* (SPP 6A)	51	20.6%	59	20.2%	79	24.1%	26.1%
Total separate placements** (SPP 6B)	124	50.0%	142	48.6%	147	44.8%	35.8%

Source: District reported data via MOSIS Student Core (December cycle)

Percentage = Educational Environment / Total Early Childhood

*Total attending includes children in an early childhood program and receiving the majority of their SPED services in the EC program

**Total separate includes children reported in Separate Class, Separate School, and Residential Facility

Transition from First Steps (Part C) (SPP 12) (A3)

For children referred from the First Steps program, districts are required to develop and implement an IEP by the third birthday. The following data shows the percent of children referred by First Steps prior to age 3, who were found eligible for ECSE, and who had an IEP developed and implemented by their third birthdays.

Reporting Year	2014-15	2015-16	2016-17	2017-18	2018-19
Number referred and eligible	NA	NA	36	NA	NA
IEPs developed with acceptable timelines	NA	NA	35	NA	NA
Percent developed within acceptable timelines	NA	NA	97.2%	NA	NA
State % developed within acceptable timelines	95.5%	97.5%	99.0%	98.9%	100.0%

Source: Data are collected from districts in the year prior to monitoring review

* - Indicates the number or percent has been suppressed due to cell size.



WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

Early Childhood Special Education (ECSE) Data - (Table A)

Early Childhood Outcome Data (SPP 7) (A4)

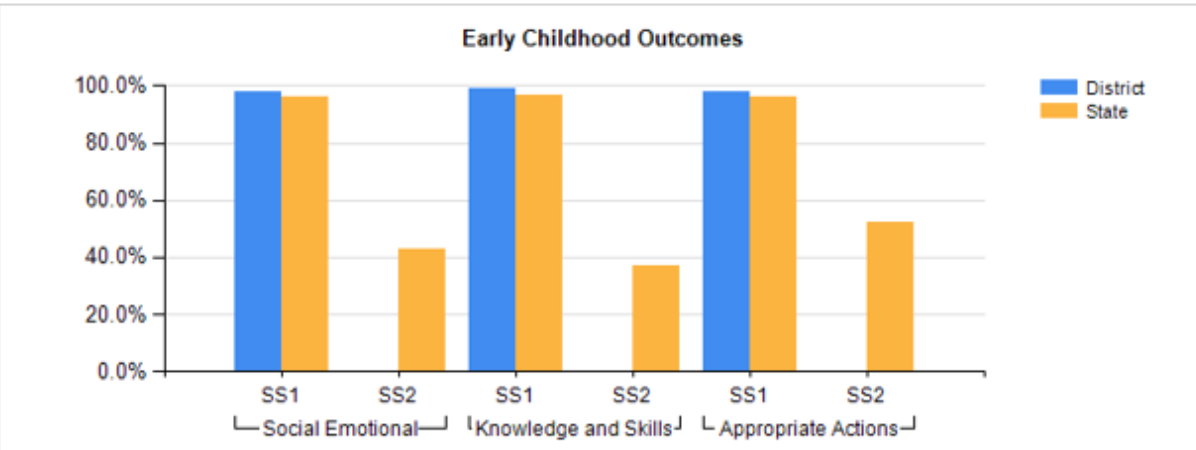
Districts are required to assess children's abilities when they enter and exit ECSE. The following table indicates the progress, or outcome, made between entering and exiting ECSE for children who exited ECSE during the reporting year.

2018-19 School Year	Social Emotional Skills			Acquiring and Using Knowledge and Skills			Taking Appropriate Action to Meet Needs		
Outcomes: Percent of children who	#	%	State %	#	%	State %	#	%	State %
a. did not improve functioning	*	*	1.4%	*	*	1.5%	*	*	1.6%
b. improved functioning but not sufficient to move nearer to functioning comparable to same-age peers	*	*	2.0%	*	*	1.3%	*	*	1.6%
c. improved functioning to a level nearer to same-aged peers but did not reach	129	97.7%	54.1%	131	99.2%	60.6%	127	96.2%	44.8%
d. improved functioning to reach a level comparable to same-aged peers	*	*	29.8%	*	*	31.0%	*	*	36.9%
e. maintained functioning at a level comparable to same-aged peers	*	*	12.8%	*	*	5.6%	*	*	15.1%
Total:	132	100.0%	100.0%	132	100.0%	100.0%	132	100.0%	100.0%
Summary Statements									
1. Of those children who entered the program below age expectation, the percent that substantially increased their rate of growth by the time they exited.		97.7%	96.2%		99.2%	97.1%		97.7%	96.2%
2. Percent of children who were functioning within age expectations by the time they exited.		*	42.6%		*	36.6%		*	51.9%

Summary Calculations: 1. $\frac{(c+d)}{(a+b+c+d)} \times 100$ 2. $\frac{(d+e)}{(a+b+c+d+e)}$

Source: MOSIS Student Core (June cycle)

Note: Excludes children who transferred districts (district totals) and children in ECSE less than 6 months



SS1 = Summary Statement 1 (see above)

SS2 = Summary Statement 2 (see above)

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WENTZVILLE R-IV (092-089)

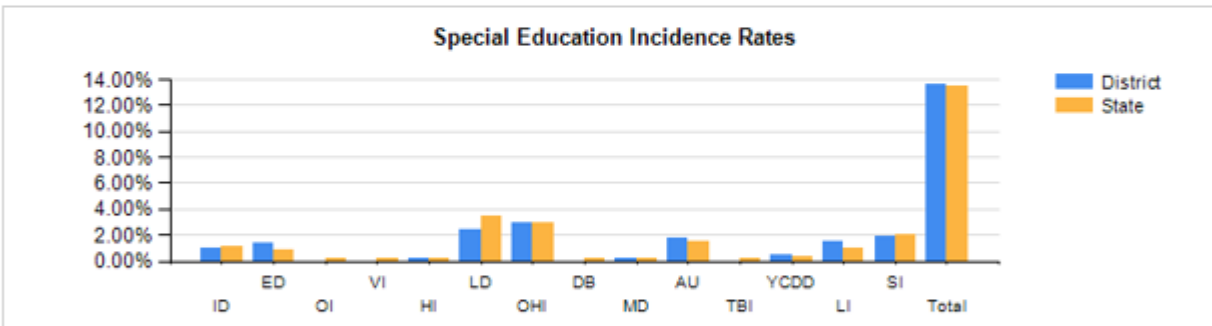
Child Count and Educational Environment Data - (Table B)

Child Count (5K-21) and Parentally-Placed Private School Students (PPPS) (B1)

The following table indicates the number and incidence rate of students with disabilities by disability category.

Disability Category	Total	PPPS	Incidence Rate 2018-19	State 2018-19
Intellectual Disability	163	*	0.97%	1.05%
Emotional Disturbance	228	*	1.36%	0.81%
Orthopedic Impairment	*	*	*	0.05%
Visual Impairment	*	*	*	0.05%
Hearing Impairment	20	*	0.12%	0.12%
Specific Learning Disability	401	*	2.39%	3.52%
Other Health Impairment	490	*	2.92%	2.94%
Deaf/Blindness	*	*	*	0.00%
Multiple Disabilities	19	*	0.11%	0.16%
Autism	293	*	1.75%	1.44%
Traumatic Brain Injury	*	*	*	0.05%
Young Child w/ Developmental Delay	72	*	0.43%	0.35%
Language Impairment	254	*	1.51%	0.98%
Speech Impairment	326	47	1.94%	2.04%
Total	2,286	73	13.62%	13.55%

Source: District reported data via MOSIS Student Core (December cycle) Child Count data is as of December 1
Incidence rate = Total 5K-21 Child Count / K-12 district enrollment



Percent of Students by Race/Ethnicity (SPP 9/10) (B2)

The following table indicates the percentage of students by race for total district enrollment, special education child count and disability categories.

School Year: 2018-19	Amer Indian %	Asian %	Black %	Hispanic %	Multi %	Pacific %	White %	Total %
Total District Enrollment (K-12)	0.2%	2.0%	6.7%	4.9%	4.0%	0.1%	82.2%	100.0%
Total IEP Child Count (5K-21)	*	1.2%	9.0%	5.7%	4.8%	*	79.0%	100.0%
Intellectual Disability	*	*	21.5%	7.4%	*	*	68.1%	100.0%
Emotional Disturbance	*	*	14.5%	*	6.6%	*	75.4%	100.0%
Specific Learning Disability	*	*	9.2%	7.0%	3.0%	*	79.8%	100.0%
Other Health Impairment	*	*	7.8%	4.7%	5.9%	*	81.2%	100.0%
Autism	*	*	5.5%	*	4.1%	*	84.6%	100.0%
Speech/Language Impairment	*	*	6.4%	6.9%	6.2%	*	78.6%	100.0%

Source: District reported data via MOSIS Student Core (October and December cycle) Child Count data is as of December 1

* - Indicates the number or percent has been suppressed due to cell size.



WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education
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WENTZVILLE R-IV (092-089)

Child Count and Educational Environment Data - (Table B)

School-age Educational Environments (SPP 5) (B3)

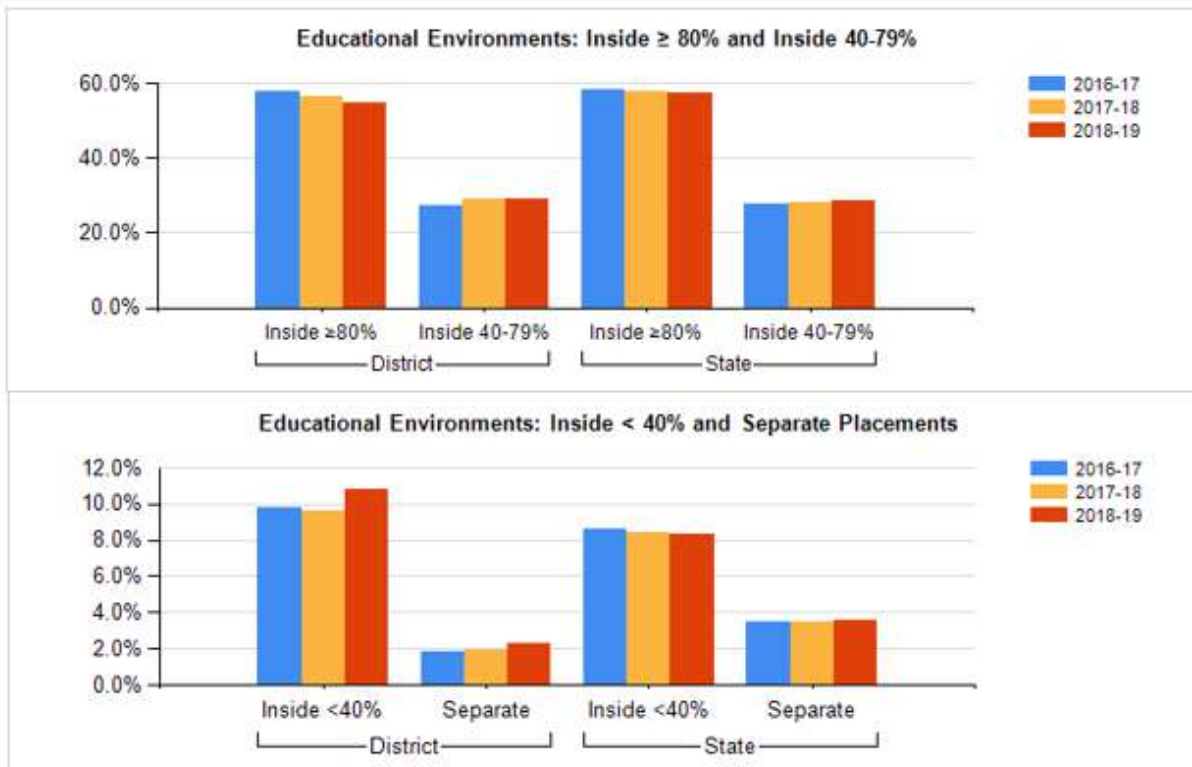
The following table indicates the amount of time students with disabilities are included in the general education classroom.

Placement Categories	2016-17		2017-18		2018-19		State 2018-19
	#	%	#	%	#	%	%
Inside Regular Class 80% or More (SPP 5A)	1143	57.8%	1220	58.3%	1251	54.7%	57.5%
Inside Regular Class 40-79%	543	27.5%	631	29.1%	664	29.0%	28.4%
Inside Regular Class < 40% (SPP 5B)	193	9.8%	208	9.6%	246	10.8%	8.4%
Private Separate (Day) School*	22	1.1%	23	1.1%	25	1.1%	0.9%
Public Separate (Day) School*	*	*	*	*	*	*	1.3%
Homebound/Hospital*	15	0.8%	18	0.8%	27	1.2%	0.6%
Private Residential Facility*	*	*	*	*	*	*	*
Correctional Facility	*	*	*	*	*	*	0.2%
Parentally Placed Private School	60	3.0%	66	3.0%	73	3.2%	2.0%
State Operated Separate School ¹	*	*	*	*	*	*	0.8%
Total School Age	1,976	100.0%	2,166	100.0%	2,286	100.0%	100.0%
Total of Separate Placements* (SPP 5C)	37	1.9%	41	1.9%	52	2.3%	3.6%

Source: District reported data via MOSIS Student Core (December cycle)

*Total Separate includes: Private/Public Separate Facilities; Homebound/Hospital; Private Residential Facilities and State Operated School

¹This category is only used by Missouri School for the Blind, Missouri School for the Deaf and Missouri Schools for the Severely Disabled



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WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

Student Assessment Data - (Table C)

Missouri Assessment Program (IEP MAP and MAP-Alternate) (SPP 3B and 3C) (C1)

The following table indicates statewide assessment results for students with disabilities.

Assessment results across years are not comparable due to changes in the assessments.

Grade	Acct	Rept	Number Top Two	Part. Rate (SPP 3B)	Percent Top Two (SPP 3C)	State Percent Top Two	Acct	Rept	Number Top Two	Part. Rate (SPP 3B)	Percent Top Two (SPP 3C)	State Percent Top Two
2018-19 - IEP MAP and MAP-A												
	English Language Arts							Mathematics				
03	188	188	48	100.0%	25.5%	23.0%	188	188	40	100.0%	21.3%	20.5%
04	210	210	46	100.0%	21.9%	20.7%	210	210	41	100.0%	19.5%	19.1%
05	219	219	62	100.0%	28.3%	17.5%	218	218	42	100.0%	19.3%	14.3%
06	196	196	39	100.0%	19.9%	16.3%	196	196	23	100.0%	11.7%	12.5%
07	185	184	34	99.5%	18.5%	13.2%	183	182	29	99.5%	15.9%	9.5%
08	181	180	37	99.4%	20.6%	13.6%	178	177	35	99.4%	19.8%	8.1%
HS	145	142	32	97.9%	22.5%	18.3%	167	164	37	98.2%	22.6%	13.0%
3-5	617	617	156	100.0%	25.3%	20.4%	616	616	123	100.0%	20.0%	18.0%
6-8	562	560	110	99.6%	19.6%	14.4%	557	555	87	99.6%	15.7%	10.1%
All	1,324	1,319	298	99.6%	22.6%	17.6%	1,340	1,335	247	99.6%	18.5%	14.1%
2017-18 - IEP MAP and MAP-A												
	English Language Arts							Mathematics				
03	187	187	62	100.0%	33.2%	23.5%	186	186	44	100.0%	23.7%	21.1%
04	199	199	53	100.0%	26.6%	22.8%	199	199	44	100.0%	22.1%	19.6%
05	192	192	44	100.0%	22.9%	19.3%	193	193	35	100.0%	18.1%	14.2%
06	174	174	50	100.0%	28.7%	17.5%	173	173	30	100.0%	17.3%	12.0%
07	172	172	33	100.0%	19.2%	14.1%	168	168	23	100.0%	13.7%	9.7%
08	171	171	24	100.0%	14.0%	14.3%	166	166	15	100.0%	9.0%	8.2%
HS	153	149	30	97.4%	20.1%	16.9%	185	181	33	97.8%	18.2%	12.0%
3-5	578	578	159	100.0%	27.5%	21.9%	578	578	123	100.0%	21.3%	18.3%
6-8	517	517	107	100.0%	20.7%	15.3%	507	507	68	100.0%	13.4%	10.0%
All	1,248	1,244	296	99.7%	23.8%	18.5%	1,270	1,266	224	99.7%	17.7%	14.1%
2016-17 - IEP MAP and MAP-A												
	English Language Arts							Mathematics				
03	162	162	59	100.0%	36.4%	35.5%	162	162	46	100.0%	28.4%	26.9%
04	176	176	71	100.0%	40.3%	34.6%	176	176	43	100.0%	24.4%	24.8%
05	181	181	81	100.0%	44.8%	27.8%	181	181	46	100.0%	25.4%	19.2%
06	165	163	49	98.8%	30.1%	25.8%	165	163	32	98.8%	19.6%	13.8%
07	158	158	45	100.0%	28.5%	24.3%	158	158	24	100.0%	15.2%	13.1%
08	164	164	37	100.0%	22.6%	21.9%	157	157	14	100.0%	8.9%	8.7%
HS	*	*	*	*	*	35.1%	*	*	*	*	*	15.3%
3-5	519	519	211	100.0%	40.7%	32.7%	519	519	135	100.0%	26.0%	23.6%
6-8	487	485	131	99.6%	27.0%	24.0%	480	478	70	99.6%	14.6%	12.0%
All	1,015	1,013	343	99.8%	33.9%	28.7%	1,008	1,006	206	99.8%	20.5%	18.1%

Source: MAP Assessment - includes MAP and MAP-A results

Acct = Accountable; Rept = Reportable; Number Top Two = Proficient + Advanced; Participation Rate (Part Rate) = Reportable / Accountable

Proficient or Advanced Percent (Percent Top Two) = (Number of Proficient + Number of Advanced) / Reportable

HS: High school totals include required End of Course exams (English II and Algebra I) and alternate assessments

* - Indicates the number or percent has been suppressed due to cell size.

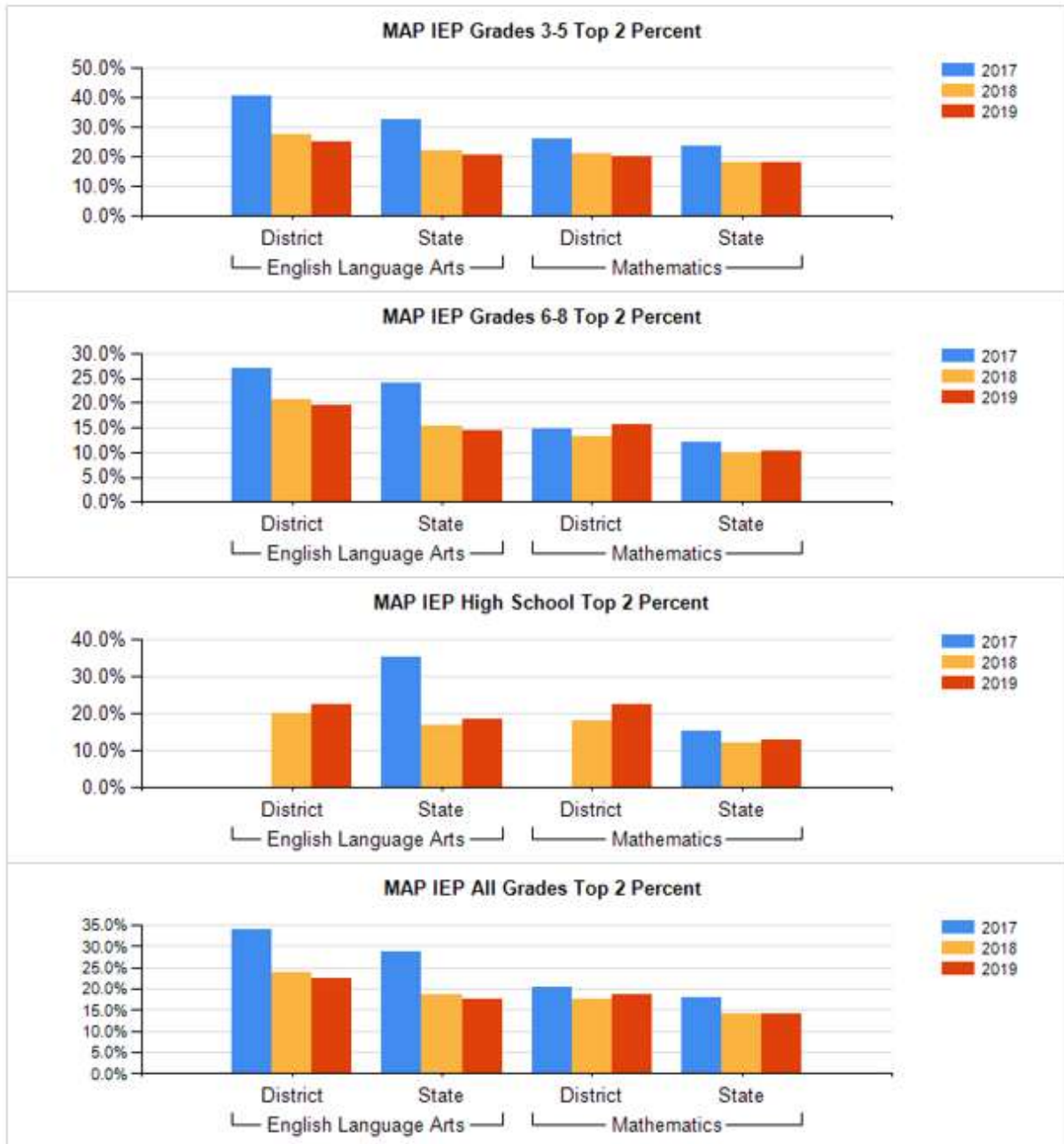


WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

Student Assessment Data - (Table C)



HS: High school totals include required End of Course exams (English II and Algebra I) and alternate assessments

* - Indicates the number or percent has been suppressed due to cell size.



WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

Evaluation and Parent Involvement Data - (Tables D and E)

Initial Evaluation Timelines (SPP 11) (Table D)

Districts are required to complete initial evaluations and determine eligibility within 60 days from referral to special education. The following table reflects the percent of children who, with parental consent, had eligibility for special education determined within 60 days.

Reporting Year	2014-15	2015-16	2016-17	2017-18	2018-19
Number evaluated	NA	NA	325	NA	NA
Number within acceptable timelines	NA	NA	324	NA	NA
Percent within acceptable timelines	NA	NA	99.7%	NA	NA
State % within acceptable timelines	98.0%	98.8%	99.5%	99.1%	99.0%

Note: Data collected from districts in year prior to monitoring review

Parent Survey Data (SPP 8) (Table E)

Parents are surveyed about their level of involvement with their children's education. The following table indicates the percent of parents with a child receiving special education services who reported that schools encouraged parent involvement as a means of improving services and results for children with disabilities.

Reporting Year	2014-15	2015-16	2016-17	2017-18	2018-19
Total Responses	NA	NA	243	NA	NA
Number Agree/Strongly Agree	NA	NA	160	NA	NA
% Agree/Strongly Agree	NA	NA	65.8%	NA	NA
State % Agree/Strongly Agree	73.6%	75.7%	72.7%	74.4%	75.6%

Source: MSIP Parent Advance Questionnaire (through 2010-11) and/or special education parent survey

Note: Data collected from districts in conjunction with their monitoring review

* - Indicates the number or percent has been suppressed due to cell size.



WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

Suspension/Expulsion Data - (Table F)

Suspension/Expulsion Data (SPP 4A/4B) (Table F)

School Year 2018-2019	Students with Disabilities			Nondisabled Students			District	State
	District		State	District		State	Ratio of IEP : NonIEP rate	Ratio of IEP : NonIEP rate
	Number	Rate per 100 students	Rate per 100 students	Number	Rate per 100 students	Rate per 100 students		
Student Counts								
OSS - All	145	5.55	9.99	219	1.50	4.72	3.71	2.11
OSS > 10 Days	26	0.99	1.80	27	0.18	0.74	5.39	2.43
ISS - All	296	11.32	13.67	676	4.62	8.43	2.45	1.62
ISS > 10 Days	26	0.99	1.28	37	0.25	0.58	3.93	2.22
Total OSS and ISS	354	13.54	18.31	792	5.41	10.77	2.50	1.70
Incident Counts								
OSS - All	238	9.10	21.36	273	1.87	8.25	4.88	2.59
OSS > 10 Days	27	1.03	1.93	28	0.19	0.80	5.40	2.42
American Indian	*	*	*				*	*
Asian	*	*	*				*	*
Black	*	*	5.35				*	6.73
Hispanic	*	*	1.35				*	1.70
Multi Racial	*	*	2.34				*	2.94
Pacific Islander	*	*	*				*	*
White	17	0.82	1.16				4.29	1.46
ISS - All	738	28.23	34.81	1,277	8.73	18.62	3.23	1.87
ISS > 10 Days	26	0.99	1.29	37	0.25	0.58	3.93	2.21
Total OSS and ISS	976	37.34	56.18	1,550	10.59	26.87	3.52	2.09

Source: District reported data via MOSIS Discipline and MOSIS Student Core.

is the number of students or incidents reported; rate is the rate per 100 students based on total enrollment and 3-21 child count excluding PPPS

ISS All = Any incident resulting in an in-school suspension

ISS > 10 days = Any incident resulting in an in-school suspension for more than 10 consecutive or cumulative days

OSS All = Any incident resulting in an out-of-school suspension

OSS >10 days = Any incident resulting in an out-of-school suspension for more than 10 consecutive or cumulative days

OSS includes out-of-school suspensions, expulsions or unilateral removals

Note: The ratios for the racial/ethnic groups use the Nondisabled OSS>10 days for all races as the comparison group

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WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

Secondary Transition Data - (Table G)

Graduation / Dropout Data for Students with Disabilities (SPP 1, 2) (G1)

The following tables indicate the numbers and percents of students with disabilities who graduated or dropped out from school.

Graduation data	2016-17	2017-18	2018-19	State 2018-19
Total Number of IEP Students Graduated	118	142	137	6,577

Graduation Cohort data / rates (SPP 1)	4-Year Rate		5-Year Rate		6-Year Rate		7-Year Rate	
	District	State	District	State	District	State	District	State
2019 Cohort	2019		2020		2021		2022	
Total Cohort Graduates	126	5,809						
Total Cohort	145	7,573						
Graduation Rate	86.9%	76.7%	NA	NA	NA	NA	NA	NA
2018 Cohort	2018		2019		2020		2021	
Total Cohort Graduates	129	5,771	136	6,046				
Total Cohort	148	7,604	149	7,559				
Graduation Rate	87.2%	75.9%	91.3%	80.0%	NA	NA	NA	NA
2017 Cohort	2017		2018		2019		2020	
Total Cohort Graduates	112	5,471	119	5,747	123	5,834		
Total Cohort	133	7,424	134	7,313	135	7,288		
Graduation Rate	84.2%	73.7%	88.8%	78.6%	91.1%	80.0%	NA	NA
2016 Cohort	2016		2017		2018		2019	
Total Cohort Graduates	90	5,796	95	6,064	97	6,150	97	6,177
Total Cohort	108	7,473	109	7,384	110	7,339	110	7,328
Graduation Rate	83.3%	77.6%	87.2%	82.1%	88.2%	83.8%	88.2%	84.3%

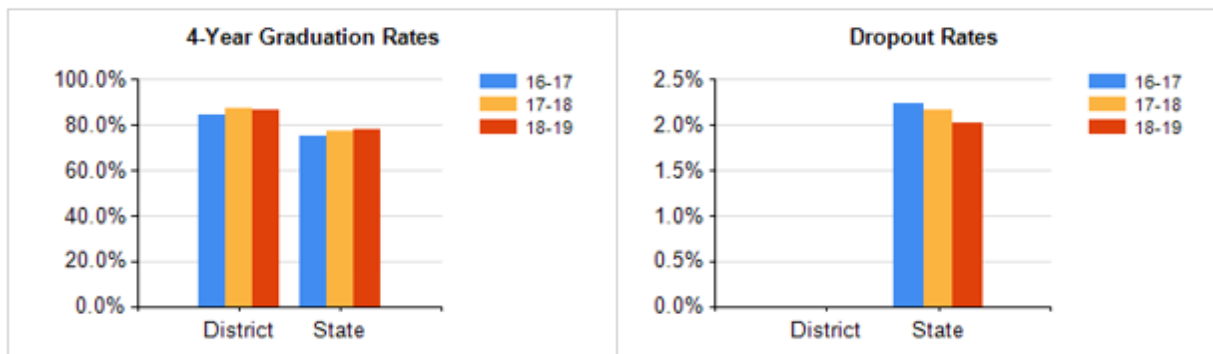
Graduation rate = Number of IEP Graduates in cohort / Total number of IEP students in cohort x 100

Dropout data (SPP 2) (grades 9-12)	2016-17	2017-18	2018-19	State 2018-19
Total students with disabilities grades 9-12	616	676	687	39,330
Number of students with disabilities who dropped out	*	*	*	794
Dropout rate for students with disabilities	*	*	*	2.0%

Source: District reported data via MOSIS Student Core (June cycle) and MOSIS Enrollment and Attendance

Dropout rate = Number of IEP dropouts in grades 9-12 / Total number of IEP students in grades 9-12

NA - Elementary districts do not report their high school students, therefore will not have a graduation or dropout rate.



* - Indicates the number or percent has been suppressed due to cell size.



WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

Secondary Transition Data - (Table G)

Secondary Transition Plans (SPP 13) (G2)

IEPs must include coordinated, measurable, annual IEP goals and transition services that will reasonably enable the student to meet their post-secondary goals. The following data show the percent of youth age 16 and above with a transition plan that meets these requirements as determined by file review of a sample of IEPs.

Reporting Year	2014-15	2015-16	2016-17	2017-18	2018-19
Total Reviewed	NA	NA	*	NA	NA
Number Met	NA	NA	*	NA	NA
Percent Met	NA	NA	*	NA	NA
State	88.6%	88.3%	87.7%	94.4%	93.6%

Note: Data collected from districts in year prior to monitoring review

Follow-up on Previous Year's Graduates and Dropouts (IEP) (SPP 14) (G3)

Districts are required to follow-up for special education graduates and dropouts from the previous year. The following table indicates the district-reported data.

Follow-up reported during the 2018-2019 School Year	17-18 Graduates		17-18 Dropouts		Total		State
	#	%	#	%	#	%	%
(1) 2 YR College (completed at least one term)	34	23.9%	*	*	34	22.4%	17.1%
(2) 4 YR College (completed at least one term)	16	11.3%	*	*	16	10.5%	8.2%
(3) Non College (completed at least one term)	*	*	*	*	*	*	3.3%
(4) Employed (Competitively) (at least 20 hrs per week for 90 days)	41	28.9%	*	*	41	27.0%	30.9%
(5) Employed (Non Competitively) (at least 20 hrs per week for 90 days)	*	*	*	*	*	*	1.4%
(6) Military	*	*	*	*	*	*	1.8%
(7) Other	28	19.7%	*	*	32	21.1%	12.7%
(8) Continuing Education - did not complete one term	*	*	*	*	*	*	5.6%
(9) Employed - less than 20 hrs per week or 90 days	*	*	*	*	*	*	7.5%
(10) Unknown	*	*	*	*	12	7.9%	11.4%
(11) Not Available	*	*	*	*	*	*	
Total (excludes Not Available)	142	100.0%	*	*	152	100.0%	100.0%
A. Enrolled in higher education*	50	35.2%	*	*	50	32.9%	25.3%
B. Enrolled in higher education or competitively employed*	96	67.6%	*	*	96	63.2%	58.0%
C. Total Employed / Continuing Education*	102	71.8%	*	*	102	67.1%	62.7%

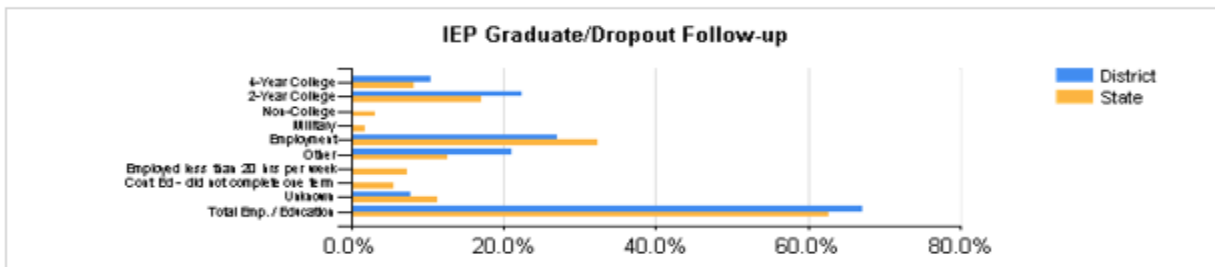
Source: District reported data via MOSIS February Follow-up

* Summary Calculations

A. Enrolled in higher education for at least one complete term [(1) + (2)]

B. Enrolled in higher education at least 1 complete term or competitively employed 20 hrs a week for at least 90 days [(1) + (2) + (4) + (6)]

C. Enrolled in higher education or other postsecondary education or training program for at least one complete term or competitively employed or in some other employment for 20 hours a week for at least 90 days [(1) + (2) + (3) + (4) + (5) + (6)]



* - Indicates the number or percent has been suppressed due to cell size.



WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

PERSONNEL INFORMATION

Teacher and administrator data for the District is presented in the table below and on the graphs on the following pages.

PERSONNEL DATA

	Year	2015	2016	2017	2018	2019
Average Teacher Salary (Regular Term)	Wentzville	\$54,049	\$55,124	\$56,148	\$56,766	\$58,524
	Missouri	\$47,410	\$47,961	\$48,618	\$49,302	\$50,013
Average Teacher Salary (Total*)	Wentzville	\$55,204	\$56,378	\$57,372	\$57,992	\$59,705
	Missouri	\$48,493	\$49,113	\$49,762	\$50,485	\$51,214
Average Administrator Salary	Wentzville	\$105,132	\$104,169	\$105,000	\$107,537	\$107,238
	Missouri	\$88,786	\$90,078	\$91,513	\$92,738	\$93,970
Average Years of Experience	Wentzville	11.1	12.0	12.0	11.8	12.1
	Missouri	12.7	12.8	12.8	12.4	12.5
Teachers with a Master Degree or Higher (%)	Wentzville	79.0	79.1	78.7	77.4	79.4
	Missouri	61.7	61.5	61.4	58.4	58.9

* Includes extended contract salary, Career Ladder supplement and extra duty pay



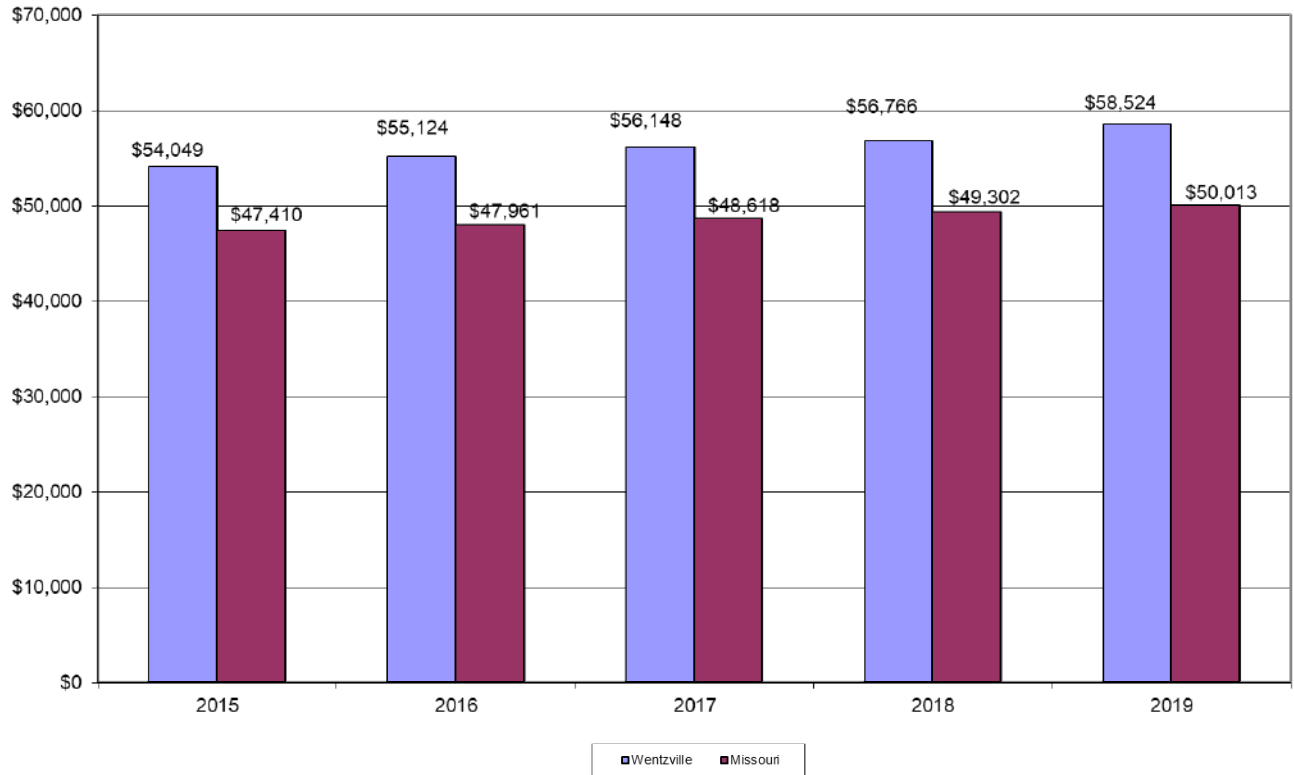


WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

AVERAGE TEACHER SALARY (REGULAR TERM)

Average Teacher Salary (Regular Term)

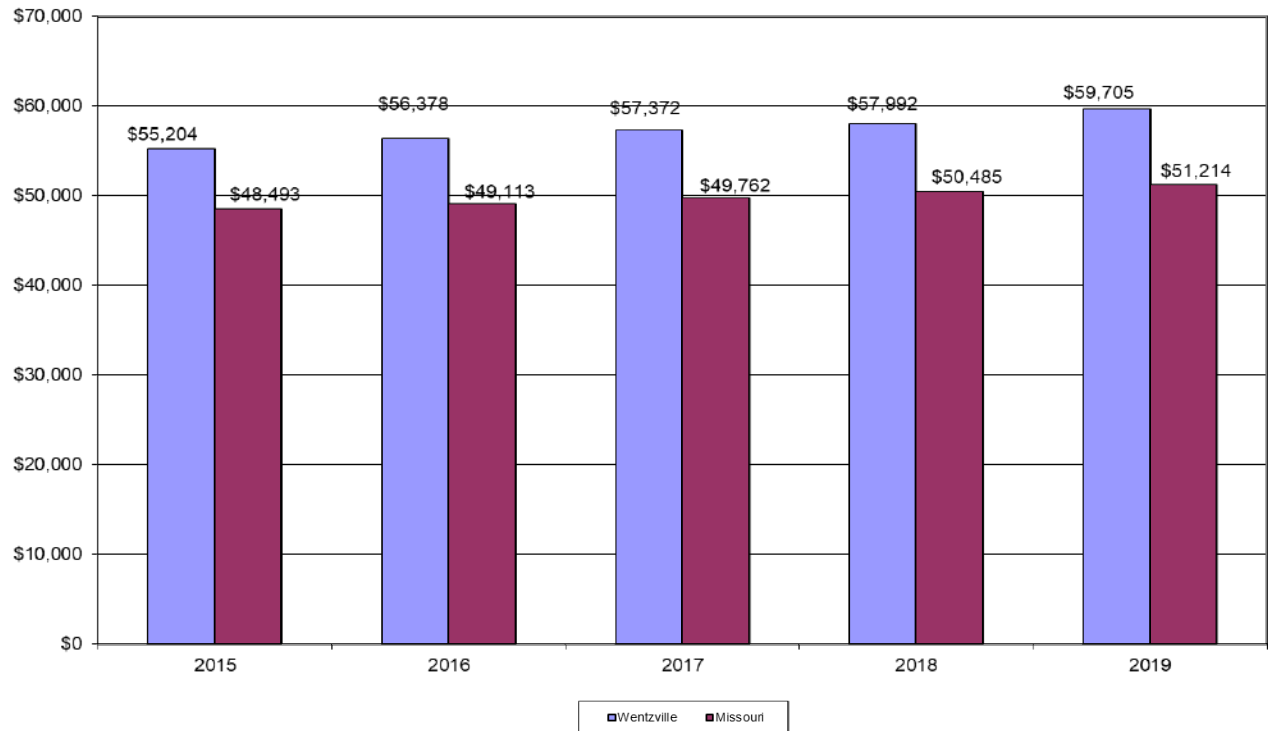




WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

AVERAGE TEACHER SALARY (TOTAL)

Average Teacher Salary (Total)

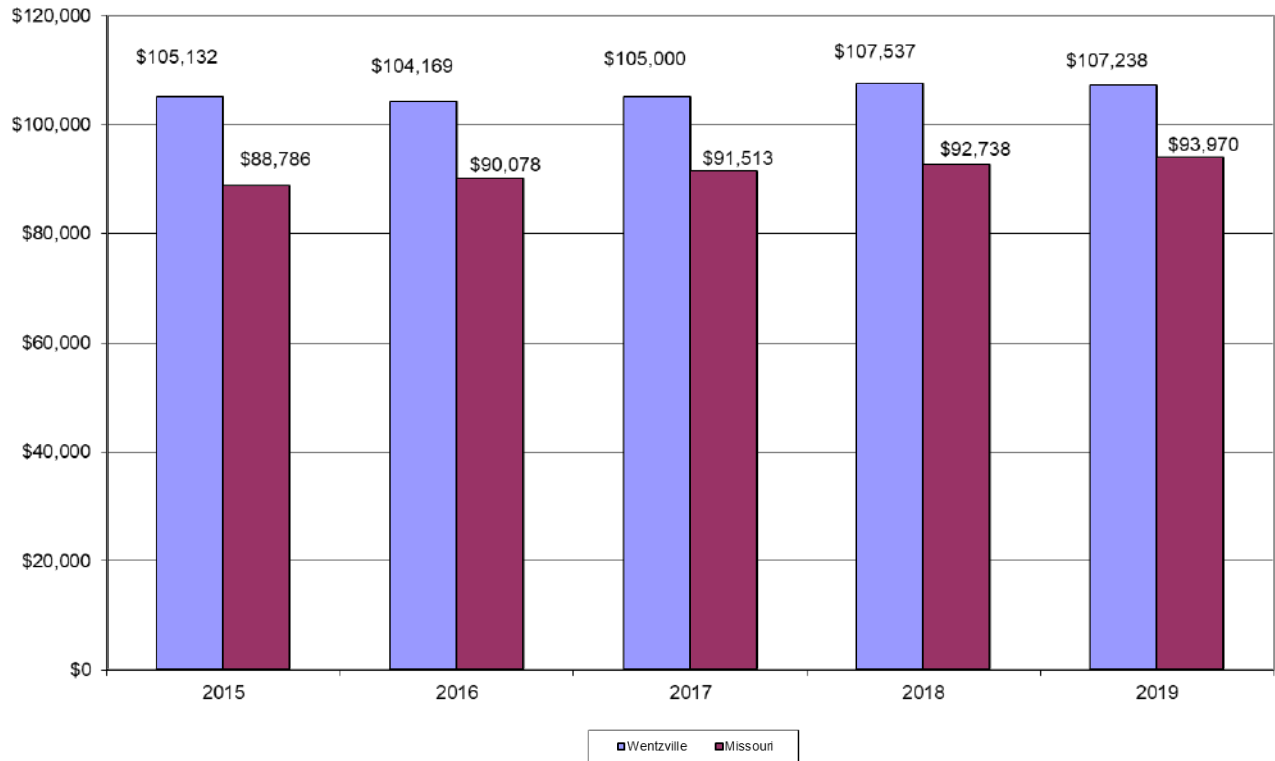




WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

AVERAGE ADMINISTRATOR SALARY

Average Administrator Salary

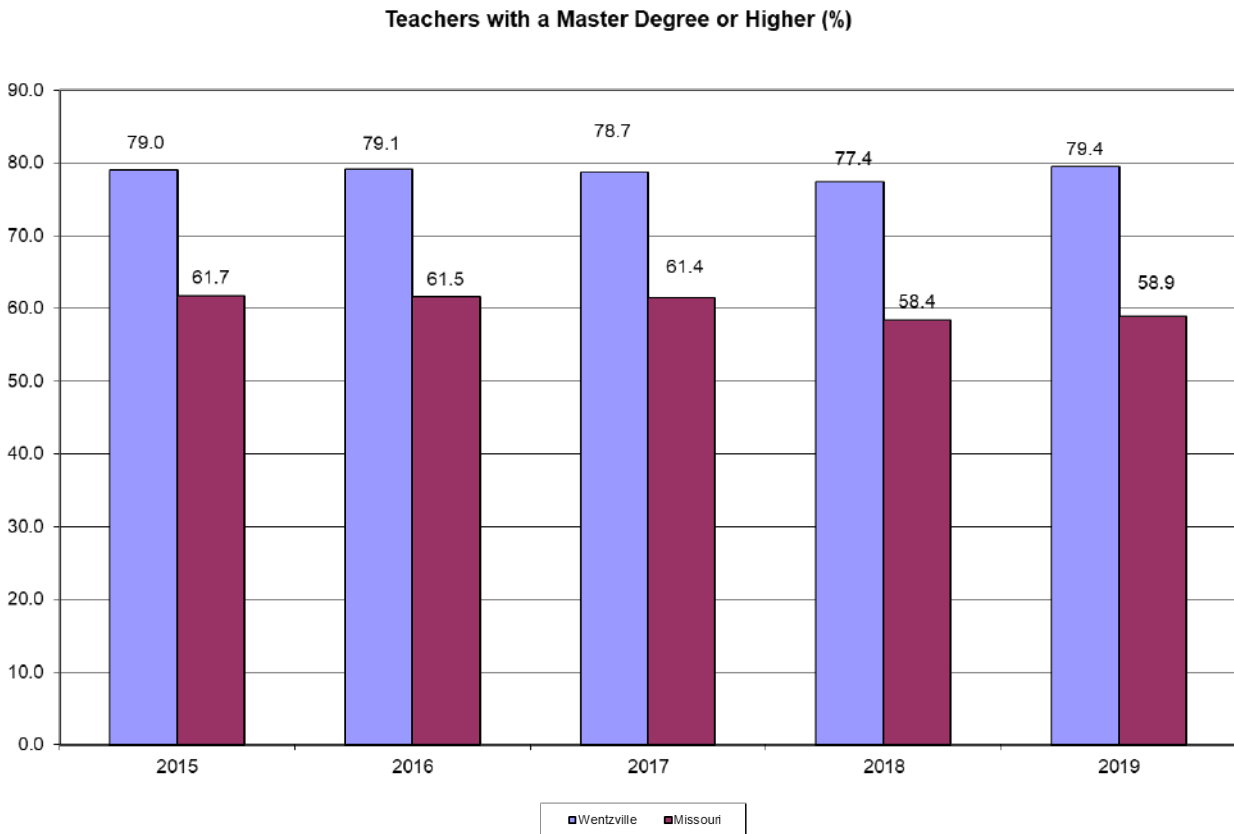




WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

TEACHERS WITH A MASTER DEGREE OR HIGHER (%)



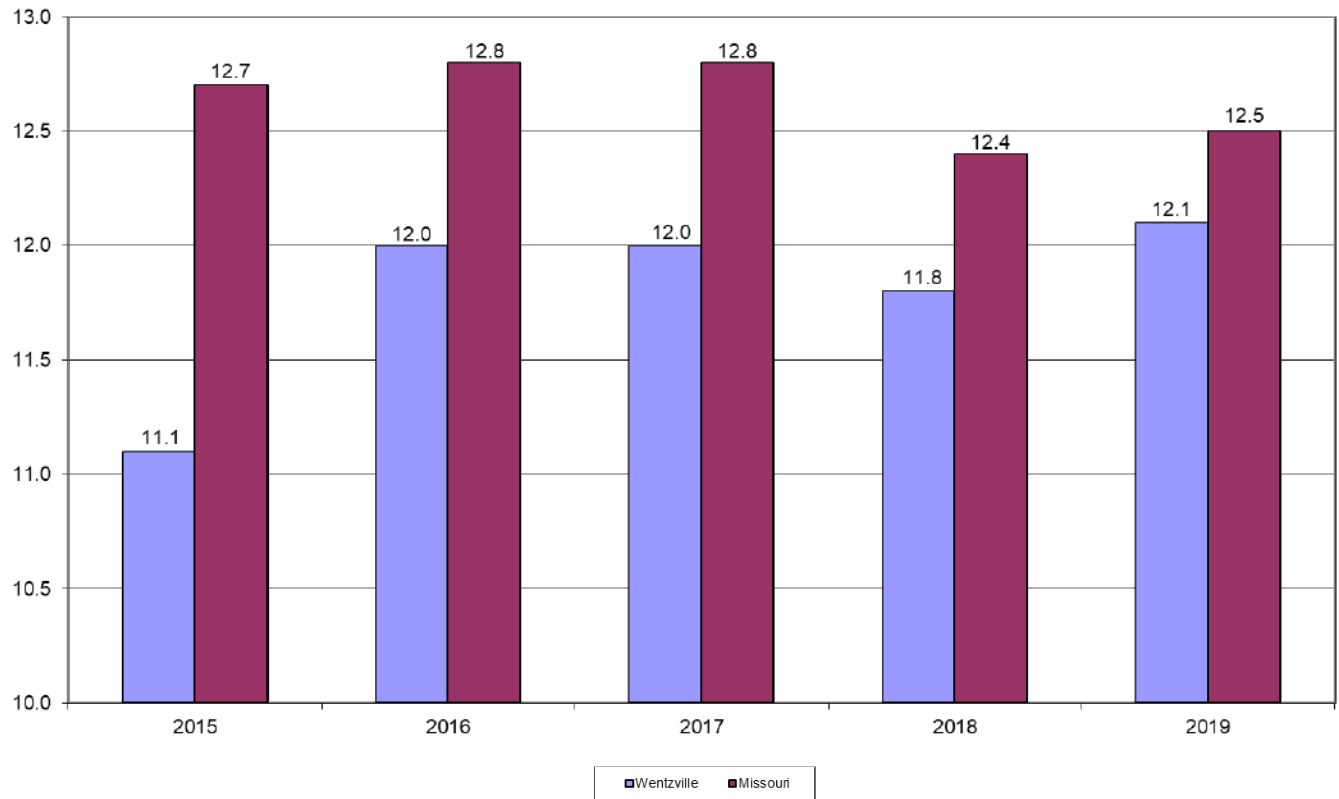


WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

AVERAGE YEARS OF EXPERIENCE - TEACHERS

Average Years of Experience - Teachers





WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

BOARD APPROVED STUDENT

Wentzville School District 2020-2021 Academic Calendar						
	July					1 No Classes PK-12, Winter Break 4 Late Start, Classes Resume 14 Finals Early Release 9-12 15 Early Release K-12, Last day of First Semester 18 No Classes PK-12, MLK Day 19 No Classes PK-12, PD Day
	M	T	W	R	F	
			1	2	3	
	6	7	8	9	10	
	13	14	15	16	17	
	20	21	22	23	24	
24 First Day of School	August (6)					8 Late Start 15 No Classes PK-12, Presidents Day 16 No Classes PK-12, PD Day
	M	T	W	R	F	
	3	4	5	6	7	
	10	11	12	13	14	
	17	18	19	20	21	
	24	25	26	27	28	
4 No Classes PK-12, PD Day 7 No Classes PK-12, Labor Day 14 Late Start	September (20)					8 Late Start 18 Early Release K-12 19-26 No Classes PK-12, Spring Break
	M	T	W	R	F	
		1	2	3	4	
	7	8	9	10	11	
	14	15	16	17	18	
	21	22	23	24	25	
1 P/T Conf. 9-12, 3:30 pm-7:00 pm 2 No Classes, PK-12, PD Day 12 Late Start 23 Early Release K-12 28 Classes in Session PK-12, P/T Conf. PK-6 4:30 pm-6:00 pm & 7-8 3:30 pm-7:00 pm 29 No Classes PK-12, P/T Conf. PK-6 10:00 am to 8:00 pm; 9-12 Contractual Day 30 No Classes PK-12, PD Day	October (19)					12 Late Start
	M	T	W	R	F	
				1	2	
	5	6	7	8	9	
	12	13	14	15	16	
	19	20	21	22	23	
2 No Classes PK-12, Earned Day Off 3 No Classes PK-12, Election Day 16 Late Start 25-27 No Classes PK-12, Thanksgiving Break	November (16)					31 No Classes PK-12, Memorial Day
	M	T	W	R	F	
	2	3	4	5	6	
	9	10	11	12	13	
	16	17	18	19	20	
	23	24	25	26	27	
14 Late Start 23-31 No Classes PK-12, Winter Break	December (16)					2 Finals, Early Release 9-12 3 Early Release, Last Day of School
	M	T	W	R	F	
		1	2	3	4	
	7	8	9	10	11	
	14	15	16	17	18	
	21	22	23	24	25	
	January (18)					
	M	T	W	R	F	
					1	
	4	5	6	7	8	
	11	12	13	14	15	
	18	19	20	21	22	
	February (18)					
	M	T	W	R	F	
	1	2	3	4	5	
	8	9	10	11	12	
	15	16	17	18	19	
	22	23	24	25	26	
	March (17)					
	M	T	W	R	F	
	1	2	3	4	5	
	8	9	10	11	12	
	15	16	17	18	19	
	22	23	24	25	26	
	April (22)					
	M	T	W	R	F	
				1	2	
	5	6	7	8	9	
	12	13	14	15	16	
	19	20	21	22	23	
	May (20)					
	M	T	W	R	F	
	3	4	5	6	7	
	10	11	12	13	14	
	17	18	19	20	21	
	24	25	26	27	28	
	June (3)					
	M	T	W	R	F	
		1	2	3	4	
	7	8	9	10	11	
	14	15	16	17	18	
	21	22	23	24	25	

WENTZVILLE SCHOOL DISTRICT
LEARNING TODAY, LEADING TOMORROW

First Day of School

No Classes

Early Release

Late Start

Holiday

Finals - Early Release 9-12

P/T Conf. PK-8

P/T Conf. 9-12

Calendar dates are subject to change. Six emergency makeup days have been built into the calendar. Any additional days will extend the school year.

K-12	Q1	Q2	S1	Q3	Q4	S2	Total
Term	10/20	1/15	1/15	3/18	6/3	6/3	
#Days K-12	39	48	87	40	48	88	175

Approved 5/21/20



WENTZVILLE R-IV SCHOOL DISTRICT 2020-2021 ANNUAL BUDGET

TEACHER SALARY SCHEDULE 2020-2021

STEP	B.S.	B.S. +16	M.A.	M.A. +15	M.A. +30	PhD
1	39,268	40,348	44,141	47,098	50,254	52,766
2	39,759	40,953	44,803	47,804	51,007	53,558
3	40,257	41,567	45,475	48,522	51,772	54,361
4	40,761	42,191	46,157	49,250	52,548	55,177
5	41,271	42,824	46,849	49,988	53,337	56,004
6	42,014	43,594	48,114	51,338	54,777	57,516
7	42,770	44,379	49,414	52,724	56,255	59,068
8	43,539	45,177	50,748	54,148	57,774	60,663
9	44,323	45,990	52,118	55,610	59,334	62,301
10	45,120	46,817	53,526	57,112	60,936	63,983
11		47,660	54,875	58,551	62,472	65,595
12		48,518	56,258	60,026	64,046	67,248
13			57,676	61,539	65,660	68,943
14			59,129	63,090	67,315	70,680
15			60,619	64,680	69,011	72,461
16			62,147	66,310	70,750	74,287
17			63,713	67,981	72,533	76,159
18			65,319	69,694	74,361	78,078
19			66,965	71,450	76,235	80,046
20			68,653	73,251	78,156	82,063
21			70,411	75,126	80,157	84,164
22			72,214	77,049	82,209	86,319
23			74,063	79,021	84,314	88,529





WENTZVILLE R-IV SCHOOL DISTRICT

2020-2021 ANNUAL BUDGET

FUNDS AND DEFINITIONS

The District separates its monies based on requirements from the Missouri State Statute and the Department of Elementary and Secondary Education (DESE). In addition, there are several significant expenses the District chooses to separate to make sure financial discipline is maintained and accounting standards are met. The District currently has four governmental funds as required by the DESE: General (Incidental), Teachers', Capital Projects, and Debt Service. Along with these required governmental funds, the District maintains the following sub-funds: Food Service, Student Activities, and Bond Project accounts. The following terms and descriptions will assist the reader in the understanding of the District's funds.

GENERAL (INCIDENTAL) FUND

The fund used to account for all financial resources except those required to be accounted for in other funds. Transactions in this fund are general operating expenditures that are not grouped by another fund. Typical expenditures here include, but are not limited to, support staff salaries and benefits, and instructional materials and supplies.

Food Service Sub Fund: The sub-fund used to account for all revenues and expenditures related to the provision of school food services by the District to students and staff. This fund is merged with the General (Incidental) Fund for financial reporting.

Student Activity Sub Fund: The sub-fund used to account for money raised by the students for the students. The purpose of raising and expending activity money is to promote the general welfare, education, and morale of all the students and to finance approved extracurricular and co-curricular activities of student body organizations. This fund is merged with the General (Incidental) Fund for financial reporting.

TEACHERS' FUND

The fund used to account for revenue sources legally restricted to expenditures for the purpose of paying teachers' salaries and benefits, and tuition payments to other schools.

Together the General (Incidental) Fund and the Teachers' Fund are considered to be the Operating Funds of the District.



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CAPITAL PROJECTS FUND

The fund used to account for all facility acquisition, all construction, all lease purchase payments of principal and interest, and all other capital outlay expenditures. Included within this fund are sub-funds for specific bond issuances and related construction projects. This fund is classified as a “Non-Operating Fund” throughout the budget.

DEBT SERVICE FUND

The fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and payment of agents' fees. This fund is classified as a “Non-Operating Fund” throughout the budget.

OTHER FUND DEFINITIONS

Governmental Funds: The funds focused on reporting the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as a fund balance. The District's governmental funds consist of the following: General (Incidental), Teachers', Capital Projects, and Debt Service Funds.

Operating Funds: The classification of funds which includes the General (Incidental) and Teachers' Funds.

Transfer From Other Funds: Money received unconditionally from another fund without expectations of repayment. Such monies are revenues of the receiving fund, but not of the District as a whole.

Transfer To Other Funds: Money paid unconditionally from a particular fund to another fund without expectation of repayment. Such monies are revenues to the receiving fund, but not of the District as a whole.





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CLASSIFICATION OF REVENUE AND EXPENDITURES

The DESE adopted a system of accounting for the classification of revenue and expenditures based on generally accepted accounting principles. The DESE requires revenues be classified by a combination of fund and object, and expenditures be classified by fund, object, and function. Definitions are as follows:

Fund: An independent accounting entity with its own assets, liabilities, and fund balance.

Function: An activity or purpose carried out by the school district such as teaching, counseling, media, transportation, etc.

Object: A brief description of the item being purchased such as supplies, books, equipment, repair, etc.

Operational Unit: The school or office that the expenditure serves.

Project/Program: This is used to designate federal project expenditures or the program the expenditure serves.

Source: The source code indicates if funds are local, county, state, or federal.

Additional Code: The additional code designates special tracking areas, such as overtime, summer school, and tires.

A typical budget code number reflecting the above would be:

100-1281-6411-7500-12810-3-21

100 Indicates the item is to be charged to the General Fund.

1281 A function code indicating Early Childhood Special Ed (ECSE) Instruction.

6411 An object code indicating Materials and Supplies.

7500 An operational unit code indicating Barfield ECSE Center.

12810 A project/program code indicating ECSE.

3 A source code indicating state funds.

21 An additional code indicating Summer School.

The specific codes used by the District in the FY17 budget are generally defined in the following section and utilized in the financial section of the document.





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REVENUE BY OBJECT

The revenue object code identifies the specific source of revenue, such as taxes, student activities, or grants. It also identifies whether the revenue came from a federal, state, local, or other source. The following is a list of object code numbers and the associated descriptions of the source of revenue:

5100-Local Revenue

- 5111 Current Taxes: Taxes on real and personal property within the District for the current year.
- 5112 Delinquent Taxes: Real and personal property tax revenue from prior year(s).
- 5113 School District Trust Fund: Revenue from Proposition C Sales Tax.
- 5114 Financial Institution Tax: Taxes levied on the intangible assets of financial institutions.
- 5115 M&M Surtax: Surcharge on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses inventory tax.
- 5116 In Lieu of Tax: Revenue received for property removed from the tax rolls.
- 5140 Earnings on Investments: Interest revenue received from investments.
- 5150 Food Service Program: Sales of meals to pupils for breakfast and lunch.
- 5165 Food Service Non-Program: Sales of meals to adults and miscellaneous other food sales.
- 5170 Student Activities: All revenue received from student activities within the District.
- 5180 Community Services: All revenue received from self-funding early childhood education and before and after school care programs.
- 5190 Other Local Revenue: All other revenue received not covered in the above mentioned revenue codes.

5200-County Revenue

- 5211 Fines, Escheats, Etc.: Revenue received from St. Charles County for fines, foreclosures, or unclaimed taxes.
- 5221 State Assessed Utilities: Levy revenue on the assessed valuation of railroad and utility properties as assessed by the state.

5300-State Revenue

- 5311 Basic Formula-State Monies: Revenue from the state SB287 funding formula.
- 5312 Transportation: Revenue received for transporting children.
- 5314 Early Childhood Special Education (ECSE): Revenue received for the state portion of program funding.



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- 5319 Basic Formula-Classroom Trust Fund: Revenue received from Riverboat gaming.
- 5324 Educational Screening Program/ PAT: Revenue received for the early childhood screening and Parents as Teachers (PAT) programs.
- 5332 Career Education: Reimbursement from state for career and technical education.
- 5333 Food Service: Revenue from state for school lunch program.
- 5359 Career Education Enhancement Grant: Revenue received from the Outstanding Schools Act.
- 5369 Residential Placement/Excess Cost: Amounts received for children in residential placements through the MO Department of Mental Health, MO Department of Social Services, Division of Family Services, or a court of competent jurisdiction pursuant to Section 167.126, RSMo.
- 5381 High Need Fund-Special Education: Reimbursement for expenditures made on behalf of students with disabilities when the current expenditure per pupil exceeds three times the District's average per pupil cost.
- 5397 Other State Revenue: All other revenue from the state not covered by the above revenue codes.

5400-Federal Revenue

- 5412 Medicaid: Reimbursement for Medicaid services.
- 5437 IDEA Grants: Amounts received through special competitive grants or state initiatives from the Individuals with Disabilities Act (IDEA) set-aside funds.
- 5441 IDEA Entitlement Funds, Part B IDEA: Entitlement amounts received through the Individuals with Disabilities Act (IDEA) grant for providing special education and related services to students with disabilities.
- 5442 Early Childhood Special Education (ECSE): Revenue received for ECSE programs.
- 5445 School Lunch Program: Revenue received directly through the DESE for the National School Lunch Program.
- 5446 School Breakfast Program: Revenue received directly through the DESE for the National School Breakfast Program.
- 5448 After School Snack Program: Revenue received directly through the DESE for the After School Snack Program.
- 5451 Title I - ESEA: Revenue received to help educationally disadvantaged students meet high academic standards.
- 5452 Title I, Part C-Migrant Education: Amounts for supplementary services to children of migrant workers.
- 5461 Title IV.A – Student Support and Academic Enrichment
- 5462 Title III, ESEA-English Language Acquisition and Academic Achievement: Amounts received for teaching limited English proficient children.



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5465 Title II, Part A & B, ESEA-Teacher and Principal Training and Recruitment Fund/Mathematics and Science Partnerships: Amounts received for improving teacher and principal quality.

5497 Other Federal Revenue: All other federal revenue not covered by the above revenue codes.

Other Revenue

5611 Sale of Bonds: Proceeds from selling bonds from a general obligation bond issue.

5641 Sale of School Buses: Revenue from the sale of surplus school buses.

5641 Sale of Other Property: Revenue from the sale of equipment, buildings, or land.

5651 Refunding Bonds: Proceeds from a refunding of general obligation bonds.

5810 Tuition from Other Districts: Revenue received from other districts for services provided by the District.

EXPENDITURES BY FUNCTION

The expenditure function code describes the action, purpose, or program for which activities are performed. The DESE requires the District to report by functions based on five main categories: Instruction, Support Services, Community Services, Facilities Acquisition and Construction, and Debt. These functions are further classified into sub-functions based on schools, programs, services, and areas of responsibilities.

1000-1999 Instruction: Activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital, or in another learning situation. Activities of aides or assistants are included in this function when they assist in the instructional process.

2000-2999 Support Services: Services which provide administrative, guidance, health and logistical support to facilitate and enhance instruction. Supporting services exist as adjuncts for the fulfillment of the objectives of instruction.

3000-3999 Community Services: Activities that do not directly relate to providing education of pupils in the District. These include services provided by the District for the whole or segments of the community.

4000-4999 Facilities Acquisition and Construction Services: Activities concerned with the acquisition of land and buildings, remodeling buildings, the construction of buildings, additions to buildings, initial installation of service systems, extension of service systems, and any other project meant to improve a site.

5000-5999 Short and Long Term Debt: Activities servicing the debt of the District.



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EXPENDITURES BY OBJECT

The expenditure object code identifies the service or commodity obtained. Listed below are the major expenditure object categories.

6100-6199 Salaries: Amounts paid to employees of the District who are considered to be in a position of permanent or temporary employment, including personnel substituting for those in permanent positions. This includes gross salary for services rendered while on the payroll of the District.

6200-6299 Benefits: Amounts paid by the District for benefits on behalf of the employees. These amounts are not included in the gross salary. Such expenditures include fringe benefits. While these payments are not made directly to the employee, they are considered part of the cost of employment.

6300-6399 Purchased Services: Amounts paid for services rendered by personnel who are not on the payroll of the District and for other services which the District may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

6400-6499 Supplies: Amounts paid for material items of an expendable nature that are consumed, deteriorate in use, or lose separate identity through fabrication or incorporation into different or more complex units or substances.

6500-6599 Capital Outlay: Expenditures for the acquisition of fixed assets or additions to fixed assets. Examples include expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, and equipment.

6600-6699 Short and Long Term Debt: Expenditures for the retirement of debt, the payment of interest on debt, and the payment of fees.





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GLOSSARY OF TERMS

The Glossary contains definition of terms used throughout the budget document. These definitions are aimed at assisting the reader in understanding the details of this document. Definitions were obtained from the Missouri Financial Accounting Manual.

Accounting: The procedure of maintaining systematic records of events relating to persons, objects, or money and summarizing, analyzing, and interpreting the results of such records.

Annual School Budget: A legal document presenting the Board's plan for allocating available financial resources into an explicit expenditure plan to sustain and improve the educational function of the school district for the fiscal year.

Assessed Valuation: The valuation of personal, residential, commercial, and agricultural property used for the purposes of levying taxes.

Bond: A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

Bond Amortization: Gradually paying amounts owed from a bond obligation according to a specified schedule of times and amounts.

Budget: The detailed outline of the probable expenditures and the anticipated revenues during a specified period of time.

Capital Outlay: An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial, additional, and replacement of equipment.

Capital Projects Fund: The governmental fund that accounts for all facility acquisition, all construction, all lease purchase payments of principal and interest, and all other capital outlay expenditures with the exception of certain expenditures for classroom instructional capital outlay.

Cash Basis Accounting: A basis of accounting where revenues are recognized when the cash is received and expenses are recognized when the expenses are paid.



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Debt Service Fund: The fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and payment of agents' fees.

DESE: The State of Missouri Department of Elementary and Secondary Education.

Delinquent Property Taxes: Taxes remaining unpaid on and after the date on which they become delinquent by statute.

Expenditure: Charges incurred, whether paid or unpaid which are presumed to benefit the current fiscal year.

Food Service Fund: The proprietary fund used to account for all revenues and expenditures related to the provision of cafeteria services by the District to students and staff.

FTE: Full Time Equivalent. An FTE of 1.0 means that the person is equivalent to a full-time worker.

Function: The code used to describe the action, purpose, or program for which activities are performed. The functions of a district in the State of Missouri are categorized into five broad areas: Instruction, Support Services, Community Services, Facilities Acquisition & Construction, and Debt.

Fund: An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

Fund Balance: The difference between a fund's assets and its liabilities creates a balance. A positive fund balance happens when the fund's assets exceeds its liabilities. A negative fund balance happens when the fund's liabilities exceeds its assets.

General (Incidental) Fund: The fund used to account for all financial resources except those required to be accounted for in other funds.

Governmental Funds: The funds focused on reporting the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as a fund balance. The District's governmental funds consist of the following: General (Incidental), Teachers', Debt Service, and Capital Projects Funds.

Interest Paid: A borrower pays a fee to a lender for using the lender's money.

Interest Earned: The fee received for allowing borrowers to use the lender's money.



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Object Code: Revenue object codes identify the source of the revenue, such as local, county, state, or federal. The expenditure object codes identify the service or commodity obtained, such as salaries, benefits, supplies, or travel.

Operating Funds: The classification of funds which includes the General (Incidental) and Teachers' Funds.

Revenue: Inflows or other enhancements of assets of an entity or settlement of its liabilities (or a combination of both) during a period from delivering or producing goods, rendering services, or other activities that constitute the entity's ongoing major or central operations.

Student Activity Fund: The fund used to account for money raised by the students for the students. The purpose of raising and expending activity money is to promote the general welfare, education, and morale of all the students and to finance approved extracurricular and co-curricular activities of student body organizations.

Tax Levy: Taxes imposed by a school district based on the property tax assessment.

Teachers' Fund: The fund used to account for revenue sources legally restricted to expenditures for the purpose of paying teachers' salaries and benefits, and tuition payments to other school districts.

