



Wentzville R-IV School District

St. Charles County, Missouri, USA

www.wentzville.k12.mo.us



2021-2022 Annual Budget





Annual Budget

for the

Wentzville R-IV School District

2021-2022 Fiscal Year

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WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

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INTRODUCTORY SECTION



2021-2022 Annual Budget



WENTZVILLE R-IV SCHOOL DISTRICT

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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, ingenuity and adaptability 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.

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 over the past ten years. 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



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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.



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.

As we embark on another school year, the WSD is excited for students and staff to embark on a new era at North Point High School, opening the District's second comprehensive high school in the last eight years. In the fall of 2021, freshman sophomores and juniors will attend North Point. Staffing and equipping the building for opening was an essential part of the budget planning process.

We are proud of our staff, students, and families for their flexibility of teaching and learning in non-traditional ways. All of the accolades that our students and staff have amassed over the last year would not be possible without a team effort. The WSD is a highly respected and sought-after school district, as our enrollment and job application numbers



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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. Our continued fiscal stewardship has supported both our growth and high student achievement, while our per-pupil spending is still the lowest among county districts. With growth comes opportunity, and the WSD has successfully leveraged growth for the benefit of our students. We are pleased to present the 2021-2022 school year budget which reflects the priorities and standards of the District.

Sincerely,

Curtis Cain, Ph.D.
Superintendent





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

EXECUTIVE SUMMARY

The Wentzville R-IV School District (hereinafter the “District”) has completed its budgeting process for fiscal year 2021-2022 (FY22). 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.





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2021-2022 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

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BOARD OF EDUCATION MEMBERS

Mrs. Betsy Bates.....President
Mr. Daniel BriceVice President
Mr. Dale Schaper Secretary
Mrs. Erin Abbott Director
Mrs. Sandra Garber Director
Mr. Jason Goodson Director
Mrs. Shannon Stolle Director



EXECUTIVE ADMINISTRATION

2021-2022 Budget Contributors

Curtis Cain, Ph.D..... Superintendent
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
Derrick Docket..... Chief Communications Officer



WENTZVILLE R-IV SCHOOL DISTRICT

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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 in Kindergarten through 12th grade, and approximately 500 students in its early childhood education programs. Student population in the District has increased by approximately 5000 students in the past twelve years. 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 schools, three middle schools, three high schools, an early childhood special education center, an alternative education center and a neurocognitive center. North Point High School, the district's fourth high school, is scheduled to open in August of 2021 and a fourth middle school is scheduled to open in August of 2022. The District also has a variety of operational support buildings and an administration building. The District maintains just over 3 million square feet of space.





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PERSONNEL RESOURCES

The District will employ over 2,700 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 77.6% of teaching staff possessing an advanced degree.

Staffing History

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|-----------------------------------|----------|----------|----------|----------|----------|----------|
| Staffing | Actual | Actual | Actual | Actual | Actual | Budget |
| Certified Staff (FTE) | 1,129.79 | 1,189.74 | 1,237.09 | 1,287.08 | 1,361.87 | 1,379.87 |
| Support Staff | 996 | 1,095 | 1,141 | 1,170 | 1,224 | 1,253.5 |
| Administrators/Other Exempt Staff | 83 | 90 | 98 | 95 | 96 | 98 |
| Total | 2,209 | 2,375 | 2,476 | 2,552 | 2,682 | 2,731 |





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 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

2021-2022 ANNUAL BUDGET

BUDGET CALENDAR

| DATE | ACTION |
|--------------------------|---|
| October 16, 2020 | <ul style="list-style-type: none">• Complete update of long-range budget plan. |
| January 22, 2021 | <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 22, 2021 | <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 18, 2021 | <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. |
| March 1, 2021 | <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 18, 2021 | <ul style="list-style-type: none">• Review conferences with administrators and directors substantially completed.• Report to BOE on preliminary budget for FY22. |
| April 30, 2021 | <ul style="list-style-type: none">• First draft of the FY22 budget completed including personnel recommendations.• District administrative conferences to revise draft budget - as necessary. |
| May 20, 2021 | <ul style="list-style-type: none">• Report on any significant changes to the budget to the Board of Education, if needed. |
| June 17, 2021 | <ul style="list-style-type: none">• Budget presented to Board of Education for adoption. |



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 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 | \$ | 260,634,108 |
| Expenditures- All Funds | \$ | 331,652,991 |
| Over/ (Under) | \$ | (71,018,883) |
| Revenue- Operating Funds* | \$ | 220,350,958 |
| Expenditures- Operating Funds* | \$ | 221,564,567 |
| Over/ (Under) | \$ | (1,213,609) ** |

Total balances in all funds will decrease by \$71,018,883. The majority of this decrease is due to the expenditures in the Capital Projects Fund.

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

**Operating balances are budgeted to decline by \$1,213,609. Operating fund balances at year end are projected to be \$51,323,974, which represents 23.16% (approximately 2.8 months) of annual operating expenditures. A more detailed explanation of the expenditures can be found in the Financial Section.





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

OPERATING FUND BALANCES

| Fiscal Year | Operating Fund | |
|-------------|----------------|----------------|
| | Balance | Fund Balance % |
| 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% |
| 2020 | 55,640,620 | 28.62% |
| Est 2021 | 52,537,583 | 23.83% |
| Est 2022 | 51,323,974 | 23.16% |

The June 2021 projected balance is based on the FY21 budget as amended. However, FY21 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 flow into the new fiscal year (FY22) as well.





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

BUDGET CONSIDERATIONS FOR FY22

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 FY22 budget include the following:

- District enrollment is projected to increase to 2019-20 pre-COVID levels.
- Class sizes will remain below the maximum standard established by the Missouri Department of Education.
- The number of certified staff positions is budgeted to increase by 18.0 full time equivalents.
- The number of support staff positions is budgeted to increase by 29.5 full time equivalents.
- Salary increases are included for current staff members.
- Employee medical insurance costs are expected to increase by 4.1%.
- Technology will be at a 1:1 level at for elementary, middle, and high schools.

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





WENTZVILLE R-IV SCHOOL DISTRICT

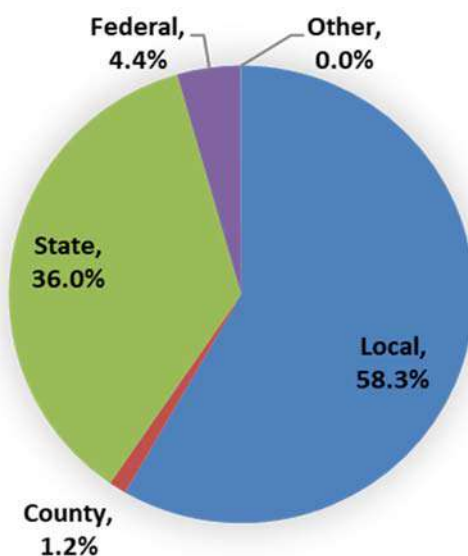
2021-2022 ANNUAL BUDGET

REVENUE BUDGET

Total revenue for FY2021-2022 is projected to be \$260,634,108. 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. In most years 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 FY22

| | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Revenues: | | | | | | |
| Local | 134,357,605 | 142,052,879 | 136,120,487 | 153,729,790 | 152,064,330 | -1.1% |
| County | 3,293,584 | 3,014,070 | 3,109,482 | 3,096,000 | 3,146,000 | 1.6% |
| State | 82,303,536 | 86,601,453 | 92,187,004 | 92,030,546 | 93,817,698 | 1.9% |
| Federal | 5,237,397 | 6,129,629 | 5,737,484 | 11,167,554 | 11,486,080 | 2.9% |
| Other | 11,323,024 | 157,525,053 | 337,376 | 105,120,000 | 120,000 | -99.9% |
| Total Revenues | 236,515,145 | 395,323,083 | 237,491,834 | 365,143,889 | 260,634,108 | -28.6% |





WENTZVILLE R-IV SCHOOL DISTRICT

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Budgeted Revenue All Funds by Object FY22

| Object Code | Title | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|-----------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Local: | | | | | | | |
| 5111 | Current Taxes | 91,344,454 | 96,828,995 | 101,403,337 | 117,747,511 | 123,460,487 | 4.9% |
| 5112 | Delinquent Taxes | 5,664,704 | 3,912,826 | 3,265,623 | 3,274,434 | 3,475,960 | 6.2% |
| 5113 | Prop C Sales Taxes | 14,991,583 | 15,754,866 | 16,270,624 | 17,173,875 | 15,891,288 | -7.5% |
| 5114 | Financial Institution Taxes | 293,490 | 63,322 | 56,640 | 40,000 | 45,000 | 12.5% |
| 5115 | M & M (Surcharge Taxes) | 922,495 | 964,712 | 1,024,172 | 900,000 | 900,000 | 0.0% |
| 5116 | In Lieu of Tax | 1,853,678 | 1,762,979 | 1,579,199 | 680,000 | 680,000 | 0.0% |
| 5141-5143 | Earnings on Investments | 2,780,064 | 11,178,240 | 2,922,410 | 5,927,470 | 650,000 | -89.0% |
| 5151-5161 | Food Service - Program | 2,766,044 | 3,051,806 | 2,435,284 | 405,000 | 80,000 | -80.2% |
| 5165 | Food Service - Non-Program | 1,079,778 | 1,560,272 | 1,261,074 | 505,000 | 1,078,095 | 113.5% |
| 5171-5179 | Student Activities | 2,565,165 | 2,371,800 | 1,627,996 | 1,950,000 | 1,950,000 | 0.0% |
| 5181 | Community Services | 2,632,770 | 2,761,223 | 2,339,939 | 2,856,500 | 2,468,500 | -13.6% |
| 5191-5198 | Other Local | 7,463,378 | 1,841,837 | 1,934,189 | 2,270,000 | 1,385,000 | -39.0% |
| Total Local | | 134,357,605 | 142,052,879 | 136,120,487 | 153,729,790 | 152,064,330 | -1.1% |
| County: | | | | | | | |
| 5211 | Fines/Forfeitures/Escheats | 345,645 | 185,723 | 151,104 | 150,000 | 100,000 | -33.3% |
| 5221 | State Assessed Utility Taxes | 2,947,938 | 2,828,347 | 2,958,379 | 2,946,000 | 3,046,000 | 3.4% |
| Total County | | 3,293,584 | 3,014,070 | 3,109,482 | 3,096,000 | 3,146,000 | 1.6% |
| State: | | | | | | | |
| 5311 | Basic Formula | 65,398,781 | 69,679,298 | 72,024,184 | 72,806,978 | 75,272,584 | 3.4% |
| 5312 | Transportation Aid | 1,648,486 | 1,949,669 | 1,944,926 | 1,956,759 | 1,956,759 | 0.0% |
| 5314 | Early Childhood Special Education | 5,437,888 | 6,057,900 | 6,382,635 | 6,000,000 | 6,000,000 | 0.0% |
| 5319 | Classroom Trust | 6,243,850 | 6,392,376 | 5,203,307 | 6,808,812 | 6,646,318 | -2.4% |
| 5324 | Parents as Teachers | 446,933 | 465,468 | 510,580 | 400,000 | 400,000 | 0.0% |
| 5332 | Career Education | 48,494 | 29,010 | 167,254 | 462,997 | 362,037 | -21.8% |
| 5333 | Food Service | 44,269 | - | - | 5,000 | 40,000 | 700.0% |
| 5366 | MO DNR Energy Loan | - | - | 3,073,831 | - | - | - |
| 5359 | Career Educ Enhancement Grant | 198,696 | - | - | - | - | - |
| 5369 | Residential Placement/Excess Cost | 34,402 | 46,938 | 41,791 | 55,000 | 55,000 | 0.0% |
| 5381 | High Need Fund-Special Education | 2,763,506 | 1,979,845 | 2,838,495 | 3,535,000 | 3,085,000 | -12.7% |
| 5397 | Other State | 38,231 | 949 | - | - | - | - |
| Total State | | 82,303,536 | 86,601,453 | 92,187,004 | 92,030,546 | 93,817,698 | 1.9% |
| Federal: | | | | | | | |
| 5412 | Medicaid | 181,938 | 218,070 | 261,649 | 150,000 | 200,000 | 33.3% |
| 5437, 5438, 5441 | Individuals with Disabilities (IDEA) | 1,600,008 | 3,731,167 | 2,338,009 | 3,023,547 | 3,091,148 | 2.2% |
| 5442 | Early Childhood Special Education | 758,691 | 405,060 | 232,839 | 387,148 | 322,707 | -16.6% |
| 5445 | School Lunch Program | 1,530,275 | 18,791 | 1,130,196 | 3,050,000 | 4,335,380 | 42.1% |
| 5446 | School Breakfast Program | 274,451 | 2,112 | 200,166 | 550,000 | 653,940 | 18.9% |
| 5447 | Special Milk Program | - | 196,229 | 2,417 | - | - | - |
| 5448 | After School Snack Program | 10,238 | 390 | 11,779 | 15,000 | 10,000 | -33.3% |
| 5451, 5452 | Title I | 626,027 | 1,040,786 | 1,041,880 | 1,020,750 | 425,638 | -58.3% |
| 5423-5425, 5428 | CARES | - | - | - | 2,208,667 | 2,000,000 | -9.0% |
| 5427, 5455-5499 | Other Federal | 255,769 | 517,022 | 518,550 | 762,442 | 447,267 | -41.3% |
| Total Federal | | 5,237,397 | 6,129,629 | 5,737,484 | 11,167,554 | 11,486,080 | 2.9% |
| Other: | | | | | | | |
| 5631 | Net Insurance Recovery | 5,920 | 8,922 | - | - | - | - |
| 5611, 5692 | Sale/Refunding of Bonds | 11,075,000 | 157,290,000 | - | 105,000,000 | - | - |
| 5641, 5651 | Sale of School Buses/Property | 108,330 | 115,106 | 148,147 | - | - | -100.0% |
| 58xx | Tuition from Other Districts/Contracte | 133,773 | 111,025 | 189,228 | 120,000 | 120,000 | 0.0% |
| Total Other | | 11,323,024 | 157,525,053 | 337,376 | 105,120,000 | 120,000 | -99.9% |
| Total Revenues | | 236,515,145 | 395,323,083 | 237,491,834 | 365,143,889 | 260,634,108 | -28.6% |



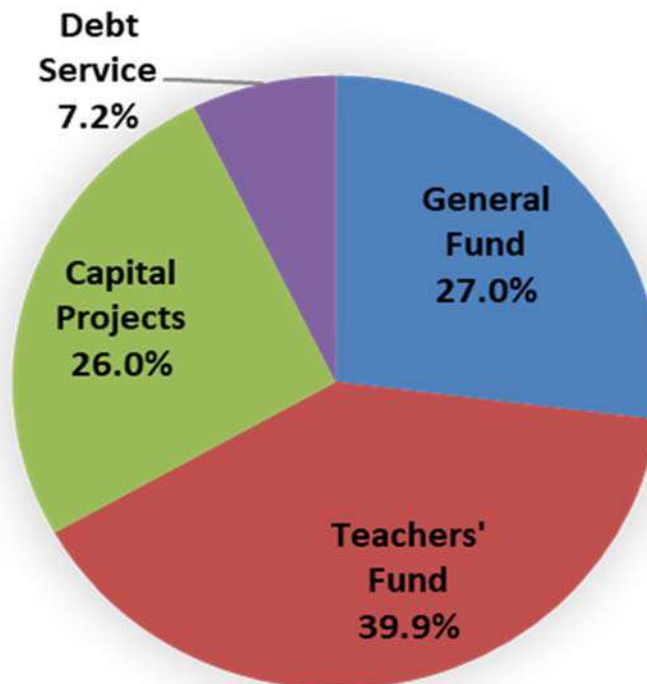
WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

EXPENDITURE BUDGET

Total budgeted expenditures for FY22 are projected to be \$331,652,991. The following chart identifies the distribution of expenditures by fund.

Budgeted Expenditures by Fund FY22

| | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| Expenditures: | | | | | | |
| General Fund | 70,285,396 | 76,269,184 | 75,330,536 | 86,839,595 | 89,387,292 | 2.9% |
| Teachers' Fund | 103,803,389 | 112,537,740 | 119,090,519 | 133,595,383 | 132,177,275 | -1.1% |
| Capital Projects | 23,454,685 | 34,180,999 | 96,325,308 | 106,521,682 | 86,090,902 | -19.2% |
| Debt Service | 16,380,820 | 75,447,922 | 21,656,891 | 21,749,430 | 23,997,522 | 10.3% |
| Total Expenditures | 213,924,290 | 298,435,845 | 312,403,254 | 348,706,090 | 331,652,991 | -4.9% |





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

Budgeted Revenue by Source and Expenditure by Function FY22

| | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Revenues: | | | | | | |
| Local | 134,357,605 | 142,052,879 | 136,120,487 | 153,729,790 | 152,064,330 | -1.1% |
| County | 3,293,584 | 3,014,070 | 3,109,482 | 3,096,000 | 3,146,000 | 1.6% |
| State | 82,303,536 | 86,601,453 | 92,187,004 | 92,030,546 | 93,817,698 | 1.9% |
| Federal | 5,237,397 | 6,129,629 | 5,737,484 | 11,167,554 | 11,486,080 | 2.9% |
| Other | 11,323,024 | 157,525,053 | 337,376 | 105,120,000 | 120,000 | -99.9% |
| Total Revenues | 236,515,145 | 395,323,083 | 237,491,834 | 365,143,889 | 260,634,108 | -28.6% |
| Instructional Expenditures: | | | | | | |
| Elementary | 39,380,666 | 42,650,718 | 45,215,890 | 41,800,246 | 42,547,436 | 1.8% |
| Middle | 10,989,066 | 12,296,699 | 12,852,615 | 13,928,999 | 14,561,045 | 4.5% |
| Senior High | 21,010,824 | 21,810,915 | 22,907,477 | 25,045,518 | 26,805,340 | 7.0% |
| Summer School | 1,295,124 | 1,772,637 | 1,400,148 | 638,602 | 1,937,198 | 203.3% |
| Special Instruction | 22,578,787 | 21,251,390 | 22,428,951 | 31,742,462 | 25,473,025 | -19.8% |
| Supplemental Instruction | 1,708,875 | 1,832,580 | 1,355,291 | 3,005,473 | 3,295,849 | 9.7% |
| Early Childhood Special Education | 4,945,918 | 2,479,716 | 2,492,534 | 3,019,688 | 3,202,525 | 6.1% |
| Career Education | 133,644 | 13,140 | 214,176 | 597,624 | 641,739 | 7.4% |
| Student Activities | 5,375,457 | 4,272,054 | 3,578,352 | 4,219,750 | 4,683,518 | 11.0% |
| Tuition & Contracted Education | 1,330,955 | 1,931,189 | 2,039,112 | 4,216,361 | 3,175,579 | -24.7% |
| Total Instructional Expenditures | 108,749,318 | 110,311,040 | 114,484,546 | 128,214,722 | 126,323,254 | -1.5% |
| Support Services Expenditures: | | | | | | |
| Attendance | 1,576,250 | 2,035,739 | 3,050,788 | 3,520,731 | 3,531,127 | 0.3% |
| Guidance | 5,569,712 | 3,894,098 | 3,872,468 | 4,329,999 | 4,333,339 | 0.1% |
| Health, Psych, Speech & Audio | 2,644,081 | 11,226,576 | 11,702,063 | 13,819,333 | 13,361,760 | -3.3% |
| Improvement of Instruction | 2,633,130 | 1,509,123 | 1,638,017 | 2,324,106 | 1,774,234 | -23.7% |
| Professional Development | 670,071 | 809,123 | 626,787 | 433,292 | 737,778 | 70.3% |
| Media Services | 3,062,804 | 2,963,014 | 3,112,339 | 3,658,166 | 3,491,738 | -4.5% |
| Board of Education Services | 962,821 | 1,101,361 | 1,240,227 | 1,333,925 | 1,353,349 | 1.5% |
| Executive Administration | 804,182 | 4,047,752 | 5,226,363 | 4,612,143 | 4,389,960 | -4.8% |
| Building Level Administration | 9,917,525 | 10,404,252 | 10,579,970 | 12,592,910 | 11,465,676 | -9.0% |
| Business/Central Services | 1,547,515 | 1,718,490 | 1,780,114 | 2,072,240 | 1,871,283 | -9.7% |
| Operation of Plant | 19,999,990 | 18,199,381 | 19,446,852 | 22,553,878 | 27,195,820 | 20.6% |
| Pupil Transportation | 10,307,462 | 12,456,116 | 10,981,957 | 13,131,413 | 13,881,341 | 5.7% |
| Food Services | 6,095,346 | 6,668,493 | 5,528,606 | 5,407,532 | 6,313,982 | 16.8% |
| Central Office Support Services | 3,323,067 | 3,383,702 | 3,781,868 | 5,325,064 | 4,976,781 | -6.5% |
| Total Support Services Expenditures | 69,113,956 | 80,417,219 | 82,568,421 | 95,114,732 | 98,678,168 | 3.7% |
| Total Instruction & Support Expenditures | 177,863,274 | 190,728,259 | 197,052,967 | 223,329,454 | 225,001,422 | 0.7% |
| Community Services Expenditures | 2,347,909 | 3,726,512 | 3,663,123 | 4,784,221 | 5,123,580 | 7.1% |
| Facilities Acquisition & Construction Exp. | 13,523,459 | 23,748,763 | 85,971,677 | 94,202,000 | 73,419,000 | -22.1% |
| Principal & Interest Expenditures | 20,189,648 | 80,232,311 | 25,715,487 | 26,390,415 | 28,108,990 | 6.5% |
| Total Expenditures | 213,924,290 | 298,435,845 | 312,403,254 | 348,706,090 | 331,652,991 | -4.9% |
| Yearly Increase (Decrease) | 22,590,855 | 96,887,238 | (74,911,420) | 16,437,799 | (71,018,883) | -532.0% |
| Fund Balance - July 1 | 94,608,182 | 117,199,037 | 214,086,275 | 139,174,855 | 155,612,654 | 11.8% |
| Fund Balance - June 30 | 117,199,037 | 214,086,275 | 139,174,855 | 155,612,654 | 84,593,771 | -45.6% |



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

INFORMATIONAL SUMMARY

REVENUE AND EXPENDITURE TRENDS AND PROJECTIONS

Assessed values in the District continue to increase as the District continues to grow. We are also expecting state formula funding to return to pre-COVID levels in 2021-22. The District remains in a healthy financial position and expects to continue on solid footing.

Details on the assumptions used in the following forecasts can be found in the Financial Section of this budget.

BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT ALL FUNDS

| | 2021-2022 Budget | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast |
|-----------------------------------|-----------------------------|-------------------------------|-------------------------------|-------------------------------|
| Revenues: | | | | |
| Local | 152,064,330 | 158,907,225 | 166,058,050 | 173,530,662 |
| County | 3,146,000 | 3,208,920 | 3,273,098 | 3,338,560 |
| State | 93,817,698 | 97,570,406 | 105,248,222 | 109,307,151 |
| Federal | 11,486,080 | 11,486,080 | 11,486,080 | 11,486,080 |
| Other | 120,000 | 120,000 | 120,000 | 120,000 |
| Total Revenues | 260,634,108 | 271,292,631 | 286,185,451 | 297,782,454 |
| Expenditures: | - | | | |
| Salaries | 137,278,857 | 141,397,223 | 145,639,139 | 150,008,314 |
| Benefits | 49,428,087 | 51,652,351 | 53,976,707 | 56,405,659 |
| Purchased Services | 15,757,602 | 16,072,754 | 16,394,209 | 16,722,093 |
| Supplies | 19,100,021 | 19,482,022 | 19,871,662 | 20,269,096 |
| Capital Outlay | 81,979,434 | 21,840,662 | 12,504,473 | 12,661,393 |
| Other | 15,000 | 15,075 | 15,150 | 15,226 |
| Debt Service | 28,093,990 | 24,465,449 | 25,050,855 | 23,370,699 |
| Total Expenditures | 331,652,992 | 274,925,535 | 273,452,195 | 279,452,479 |
| Yearly Increase (Decrease) | (71,018,884) | (3,632,904) | 12,733,256 | 18,329,974 |
| Fund Balance - July 1 | 155,612,654 | 84,593,770 | 80,960,866 | 93,694,122 |
| Fund Balance - June 30 | 84,593,770 | 80,960,866 | 93,694,122 | 112,024,096 |



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

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

| | 2021-2022 Budget | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 128,397,057 | 134,174,925 | 140,212,796 | 146,522,372 |
| County | 2,745,000 | 2,799,900 | 2,855,898 | 2,913,016 |
| State | 93,817,698 | 97,570,406 | 101,473,222 | 105,532,151 |
| Federal | 11,486,080 | 11,486,080 | 11,486,080 | 11,486,080 |
| Other | 120,000 | 120,000 | 120,000 | 120,000 |
| Total Revenues | 236,565,835 | 246,151,310 | 256,147,996 | 266,573,619 |
| Expenditures: | | | | |
| Salaries | 137,278,857 | 141,397,223 | 145,639,139 | 150,008,314 |
| Benefits | 49,428,087 | 51,652,351 | 53,976,707 | 56,405,659 |
| Purchased Services | 15,757,602 | 16,072,754 | 16,394,209 | 16,722,093 |
| Supplies | 19,100,021 | 19,482,022 | 19,871,662 | 20,269,096 |
| Capital Outlay | 81,979,434 | 21,840,662 | 12,504,473 | 12,661,393 |
| Other | 15,000 | 15,075 | 15,150 | 15,226 |
| Debt Service | 4,096,468 | 3,848,459 | 3,634,153 | 3,385,015 |
| Total Expenditures | 307,655,469 | 254,308,545 | 252,035,493 | 259,466,795 |
| Yearly Increase (Decrease) | (71,089,634) | (8,157,234) | 4,112,503 | 7,106,824 |
| Fund Balance - July 1 | 128,423,994 | 57,334,358 | 49,177,124 | 49,514,627 |
| Fund Balance - June 30 | 57,334,360 | 49,177,124 | 49,514,627 | 52,846,450 |





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

BUDGET FORECASTS

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

| | 2021-2022 Budget | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 112,990,180 | 118,074,738 | 123,388,101 | 128,940,566 |
| County | 2,437,000 | 2,485,740 | 2,535,455 | 2,586,164 |
| State | 93,317,698 | 97,050,406 | 100,932,422 | 104,969,719 |
| Federal | 11,486,080 | 11,486,080 | 11,486,080 | 11,486,080 |
| Other | 120,000 | 120,000 | 120,000 | 120,000 |
| Total Revenues | 220,350,958 | 229,216,964 | 238,462,058 | 248,102,529 |
| Expenditures: | | | | |
| Salaries | 137,278,857 | 141,397,223 | 145,639,139 | 150,008,314 |
| Benefits | 49,428,087 | 51,652,351 | 53,976,707 | 56,405,659 |
| Purchased Services | 15,757,602 | 16,072,754 | 16,394,209 | 16,722,093 |
| Supplies | 19,100,021 | 19,482,022 | 19,871,662 | 20,269,096 |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Debt Service | - | - | - | - |
| Total Expenditures | 221,564,567 | 228,604,349 | 235,881,717 | 243,405,160 |
| Yearly Increase (Decrease) | (1,213,609) | 612,615 | 2,580,341 | 4,697,368 |
| Fund Balance - July 1 | 52,137,583 | 50,923,974 | 51,536,588 | 50,341,930 |
| Transfers - Out | - | - | 3,775,000 | 3,775,000 |
| Fund Balance - June 30 | 50,923,974 | 51,536,588 | 50,341,930 | 51,264,298 |





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

BUDGET FORECASTS

REVENUES BY SOURCE, EXPENDITURES BY OBJECT

GENERAL FUND

| | 2021-2022 Budget | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 74,935,052 | 78,307,129 | 81,830,950 | 85,513,343 |
| County | 1,530,000 | 1,560,600 | 1,591,812 | 1,623,648 |
| State | 15,902,455 | 16,538,553 | 17,200,095 | 17,888,099 |
| Federal | 6,233,559 | 6,233,559 | 6,233,559 | 6,233,559 |
| Other | 120,000 | 120,000 | 120,000 | 120,000 |
| Total Revenues | 98,721,066 | 102,759,841 | 106,976,416 | 111,378,649 |
| Expenditures: | | | | |
| Salaries | 38,483,481 | 39,637,985 | 40,827,125 | 42,051,939 |
| Benefits | 19,221,767 | 20,086,747 | 20,990,650 | 21,935,229 |
| Purchased Services | 12,582,023 | 12,833,663 | 13,090,336 | 13,352,143 |
| Supplies | 19,100,021 | 19,482,022 | 19,871,662 | 20,269,096 |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Debt Service | - | - | - | - |
| Total Expenditures | 89,387,292 | 92,040,417 | 94,779,774 | 97,608,407 |
| Yearly Increase (Decrease) | 9,333,774 | 10,719,424 | 12,196,642 | 13,770,242 |
| Fund Balance - July 1 | 52,137,583 | 50,923,974 | 51,536,588 | 50,341,930 |
| Transfers - Out | 10,547,383 | 10,106,809 | 13,391,301 | 12,847,874 |
| Fund Balance - June 30 | 50,923,974 | 51,536,588 | 50,341,930 | 51,264,298 |





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT TEACHERS' FUND

| | 2021-2022 Budget | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 38,055,128 | 39,767,609 | 41,557,151 | 43,427,223 |
| County | 907,000 | 925,140 | 943,643 | 962,516 |
| State | 77,415,243 | 80,511,853 | 83,732,327 | 87,081,620 |
| Federal | 5,252,522 | 5,252,522 | 5,252,522 | 5,252,522 |
| Other | - | - | - | - |
| Total Revenues | 121,629,893 | 126,457,123 | 131,485,642 | 136,723,880 |
| Expenditures: | | | | |
| Salaries | 98,795,376 | 101,759,237 | 104,812,014 | 107,956,375 |
| Benefits | 30,206,320 | 31,565,604 | 32,986,057 | 34,470,429 |
| Purchased Services | 3,175,579 | 3,239,091 | 3,303,872 | 3,369,950 |
| Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Debt Service | - | - | - | - |
| Total Expenditures | 132,177,275 | 136,563,932 | 141,101,943 | 145,796,754 |
| Yearly Increase (Decrease) | (10,547,383) | (10,106,809) | (9,616,301) | (9,072,874) |
| Fund Balance - July 1 | - | - | - | - |
| Transfers | 10,547,383 | 10,106,809 | 9,616,301 | 9,072,874 |
| Fund Balance - June 30 | - | - | - | - |





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

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

| | 2021-2022 Budget | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 15,406,877 | 16,100,186 | 16,824,695 | 17,581,806 |
| County | 308,000 | 314,160 | 320,443 | 326,852 |
| State | 500,000 | 520,000 | 540,800 | 562,432 |
| Federal | - | - | - | - |
| Other | - | - | - | - |
| Total Revenues | 16,214,877 | 16,934,346 | 17,685,938 | 18,471,090 |
| Expenditures: | | | | |
| Salaries | - | - | - | - |
| Benefits | - | - | - | - |
| Purchased Services | - | - | - | - |
| Supplies | - | - | - | - |
| Capital Outlay | 81,979,434 | 21,840,662 | 12,504,473 | 12,661,393 |
| Other | 15,000 | 15,075 | 15,150 | 15,226 |
| Debt Service | 4,096,468 | 3,848,459 | 3,634,153 | 3,385,015 |
| Total Expenditures | 86,090,902 | 25,704,196 | 16,153,776 | 16,061,635 |
| Yearly Increase (Decrease) | (69,876,025) | (8,769,849) | 1,532,162 | 2,409,455 |
| Fund Balance - July 1 | 76,286,411 | 6,410,385 | (2,359,465) | (827,303) |
| Transfers In | - | - | - | - |
| Fund Balance - June 30 | 6,410,385 | (2,359,465) | (827,303) | 1,582,152 |





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

BUDGET FORECASTS

REVENUES BY SOURCE, EXPENDITURES BY OBJECT

DEBT SERVICE FUND

| | 2021-2022 Budget | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 23,667,273 | 24,732,300 | 25,845,254 | 27,008,290 |
| County | 401,000 | 409,020 | 417,200 | 425,544 |
| State | - | - | 3,775,000 | 3,775,000 |
| Federal | - | - | - | - |
| Other | - | - | - | - |
| Total Revenues | 24,068,273 | 25,141,320 | 30,037,454 | 31,208,835 |
| Expenditures: | | | | |
| Principal | 13,200,000 | 14,190,000 | 15,355,000 | 10,726,975 |
| Interest | 10,782,522 | 10,260,149 | 9,680,249 | 12,627,806 |
| Other | 15,000 | 15,300 | 15,606 | 15,918 |
| Total Expenditures | 23,997,522 | 24,465,449 | 25,050,855 | 23,370,699 |
| Yearly Increase (Decrease) | 70,751 | 675,872 | 4,986,599 | 7,838,135 |
| Fund Balance - July 1 | 27,188,660 | 27,259,411 | 27,935,283 | 32,921,882 |
| Fund Balance - June 30 | 27,259,411 | 27,935,283 | 32,921,882 | 40,760,017 |





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

DEBT OBLIGATION

The Wentzville R-IV School District's Debt Service Fund obligations for FY22 total \$23,982,521. This total is composed of \$13,200,000 in principal and \$10,782,521 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 |
|-------------|---------------------------------|-----------------------------|------------------------------|-------------------|
| 2022 | 5,391,261 | 5,391,261 | 13,200,000 | 23,982,521 |
| 2023 | 5,130,074 | 5,130,074 | 14,190,000 | 24,450,149 |
| 2024 | 4,840,124 | 4,840,124 | 15,355,000 | 25,035,249 |
| 2025 | 4,592,391 | 8,035,415 | 10,726,975 | 23,354,781 |
| 2026 | 4,383,441 | 5,972,998 | 13,480,443 | 23,836,881 |
| 2027 | 4,207,541 | 7,048,910 | 13,023,631 | 24,280,081 |
| 2028 | 4,070,791 | 5,995,214 | 14,835,576 | 24,901,581 |
| 2029 | 3,829,541 | 4,904,411 | 16,000,130 | 24,734,081 |
| 2030 | 3,551,841 | 3,551,841 | 16,945,000 | 24,048,681 |
| 2031 | 3,269,191 | 3,269,191 | 17,580,000 | 24,118,381 |
| 2032 | 2,917,591 | 2,917,591 | 18,295,000 | 24,130,181 |
| 2033 | 2,551,691 | 2,551,691 | 19,010,000 | 24,113,381 |
| 2034 | 2,203,541 | 2,203,541 | 19,685,000 | 24,092,081 |
| 2035 | 1,875,191 | 1,875,191 | 20,355,000 | 24,105,381 |
| 2036 | 1,535,141 | 1,535,141 | 21,050,000 | 24,120,281 |
| 2037 | 1,182,141 | 1,182,141 | 21,765,000 | 24,129,281 |
| 2038 | 816,491 | 816,491 | 22,510,000 | 24,142,981 |
| 2039 | 437,391 | 437,391 | 23,110,000 | 23,984,781 |
| 2040 | 220,734 | 220,734 | 23,545,000 | 23,986,469 |
| TOTALS | \$57,006,103 | \$67,879,349 | \$334,661,754 | \$459,547,206 |



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

BONDING CAPACITY

With the current level of outstanding debt, the District is estimating \$59 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 |
|-------------|-----------------|------------------|------------------------|--------------------|------------------------|
| 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% |
| 2021 | \$2,351,865,527 | \$352,779,829 | \$334,661,754 | \$18,118,075 | 14.23% |
| Est 2022 | \$2,539,246,489 | \$380,886,973 | \$321,461,754 | \$59,425,219 | 12.66% |

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





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

PROPERTY TAX INFORMATION

Property taxes represent approximately 49% of total district revenues. By state statute the tax rate must be adjusted annually within certain parameters based on the consumer price index of the previous year. The tax rate for FY22 is estimated to be reduced by 21.59 cents. 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

ASSESSED VALUE / MARKET VALUE HISTORY OF TAXABLE PROPERTY

| Fiscal Year | Assessed Value | % Increase (Decrease) | Market Value | Assessed vs. Market Ratio |
|-------------|-----------------|-----------------------|------------------|---------------------------|
| 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% |
| 2021 | \$2,351,865,527 | 5.06% | \$10,723,797,826 | 21.93% |
| Est 2022 | \$2,539,246,489 | 7.97% | \$11,638,655,615 | 21.82% |

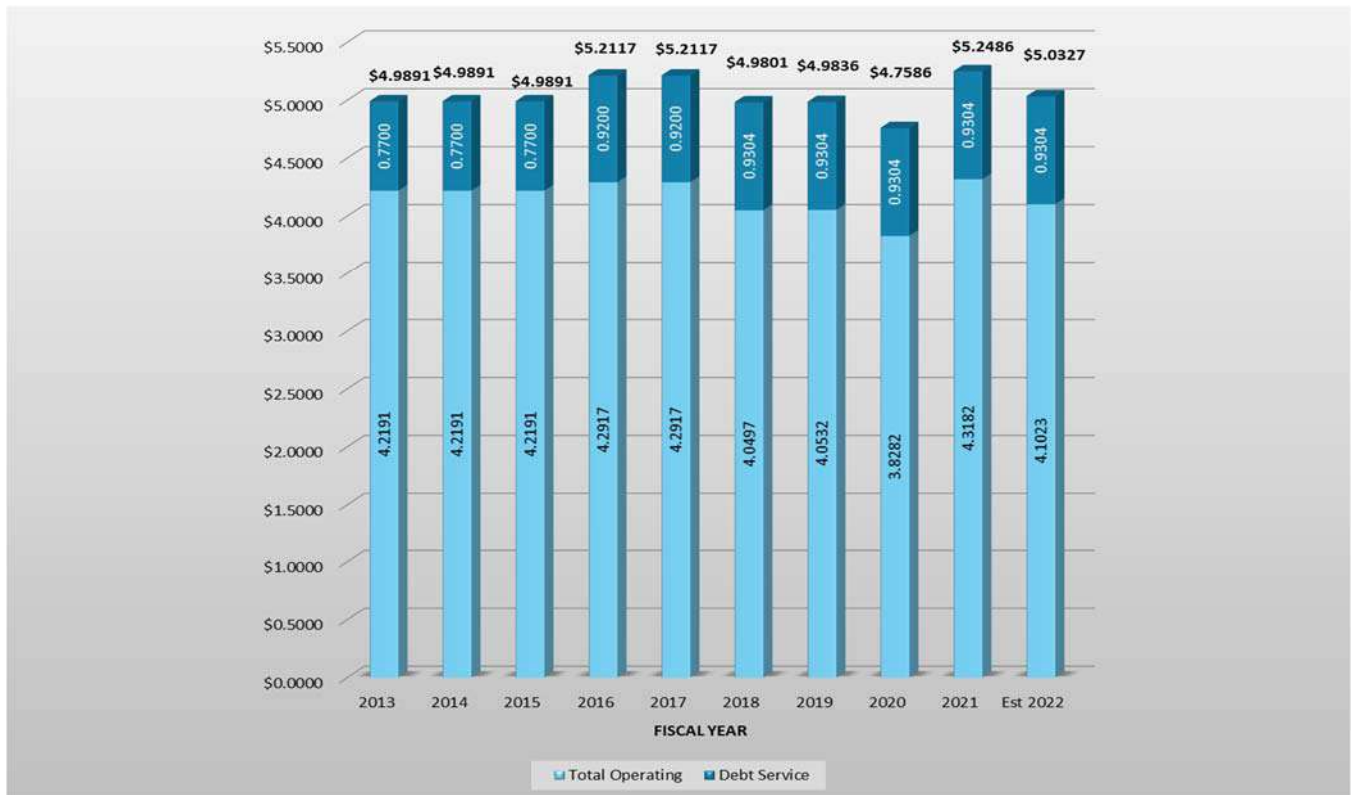
Note: Assessed valuations are based on December 31 values of previous calendar year.





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

Property Tax Rate History



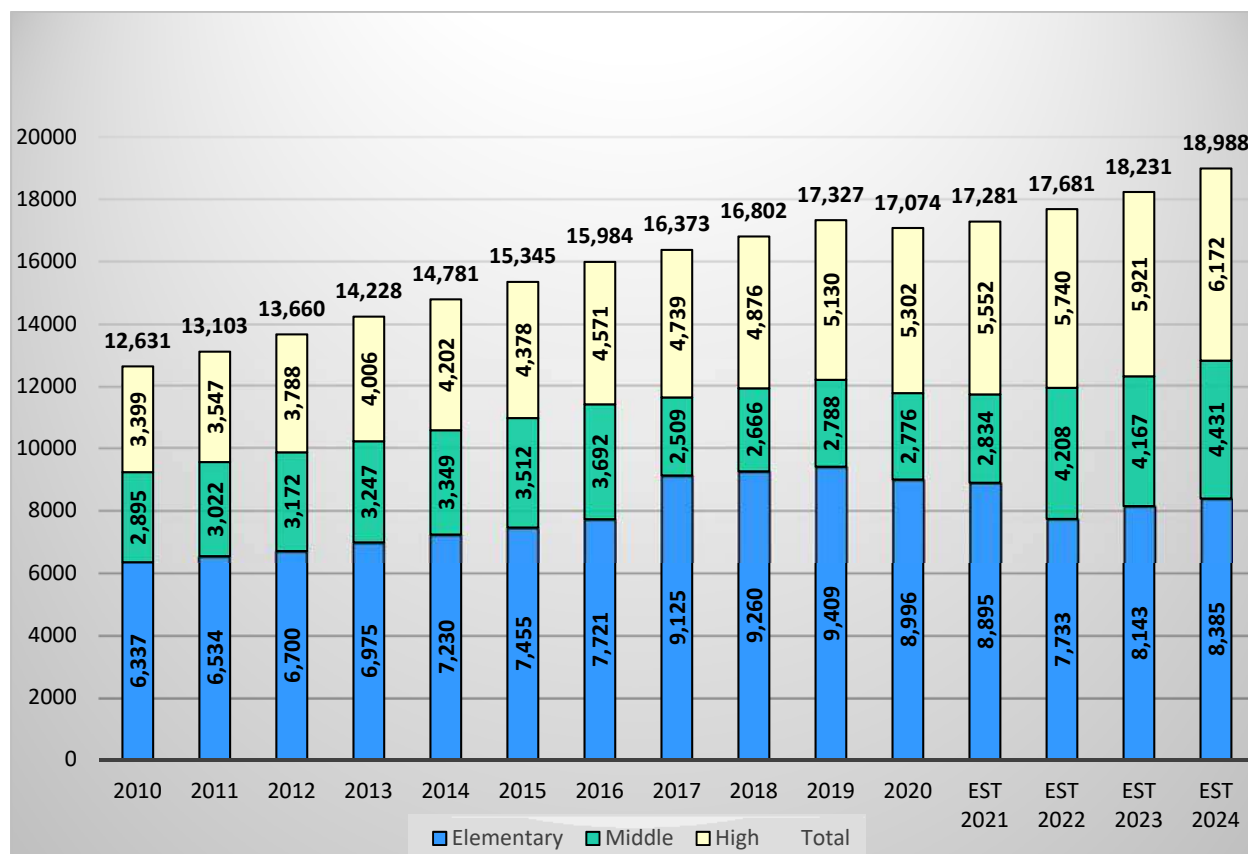


WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

ENROLLMENT PROJECTION METHODOLOGY AND ANALYSIS

Projecting enrollment is a critical factor for Wentzville R-IV as it the fastest growing school district in the state. The Wentzville School District has grown by over 5,000 students in the past twelve years. The availability of undeveloped lots will add to the existing population and creates 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 | 2024 |
|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Elementary | 6,075 | 6,337 | 6,534 | 6,700 | 6,975 | 7,230 | 7,455 | 7,721 | 9,125 | 9,260 | 9,409 | 8,996 | 8,895 | 7,733 | 8,143 | 8,385 |
| Middle | 2,786 | 2,895 | 3,022 | 3,172 | 3,247 | 3,349 | 3,512 | 3,692 | 2,509 | 2,666 | 2,788 | 2,776 | 2,834 | 4,208 | 4,167 | 4,431 |
| High | 3,264 | 3,399 | 3,547 | 3,788 | 4,006 | 4,202 | 4,378 | 4,571 | 4,739 | 4,876 | 5,130 | 5,302 | 5,552 | 5,740 | 5,921 | 6,172 |
| Total | 12,125 | 12,631 | 13,103 | 13,660 | 14,228 | 14,781 | 15,345 | 15,984 | 16,373 | 16,802 | 17,327 | 17,074 | 17,281 | 17,681 | 18,231 | 18,988 |



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

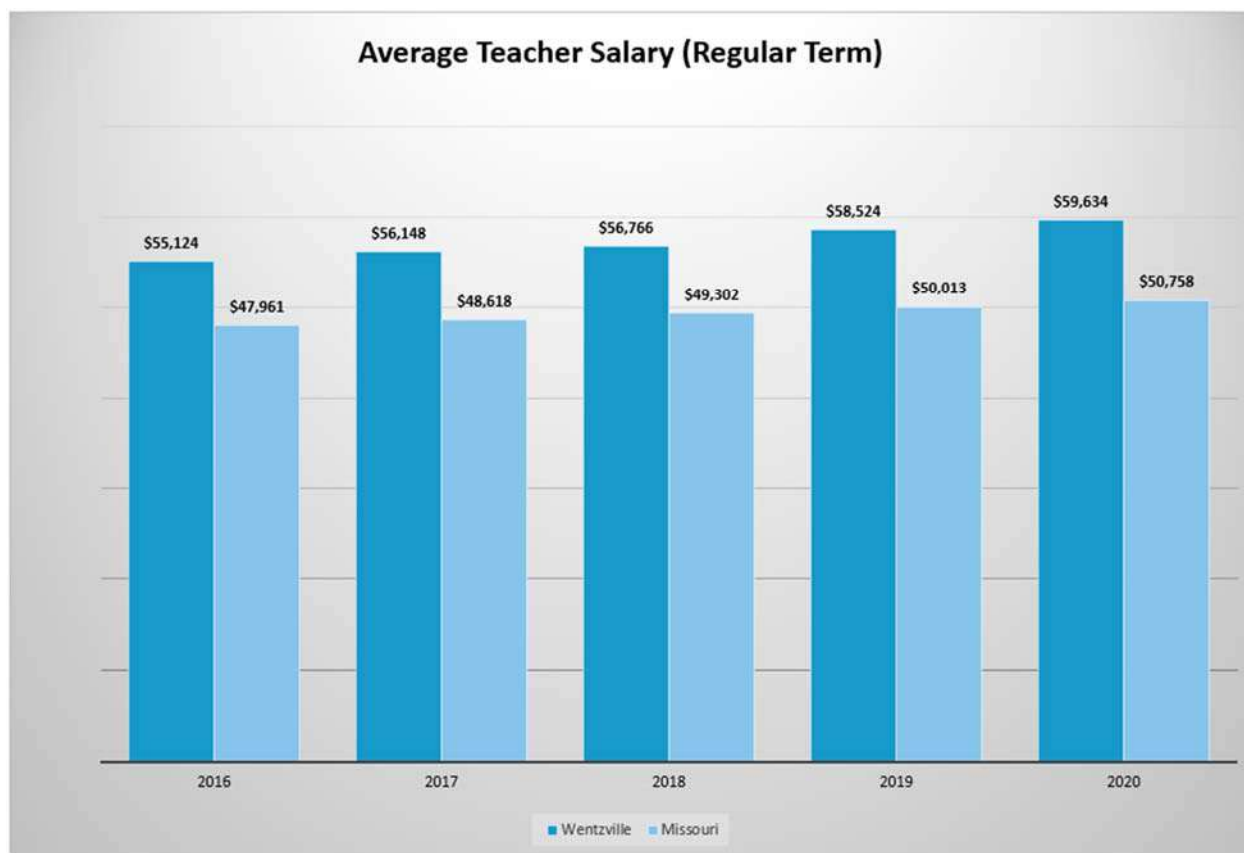
PERSONNEL INFORMATION

Personnel Data

| | Year | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|------------|-----------|-----------|-----------|-----------|-----------|
| Average Teacher Salary (Regular Term) | Wentzville | \$55,124 | \$56,148 | \$56,766 | \$58,524 | \$59,634 |
| | Missouri | \$47,961 | \$48,618 | \$49,302 | \$50,013 | \$50,758 |
| Average Teacher Salary (Total*) | Wentzville | \$56,378 | \$57,372 | \$57,992 | \$59,705 | \$60,822 |
| | Missouri | \$49,113 | \$49,762 | \$50,485 | \$51,214 | \$51,981 |
| Average Administrator Salary | Wentzville | \$104,169 | \$105,000 | \$107,537 | \$107,238 | \$111,103 |
| | Missouri | \$90,078 | \$91,513 | \$92,738 | \$93,970 | \$95,525 |
| Average Years of Experience | Wentzville | 12.0 | 12.0 | 11.8 | 12.1 | 12.4 |
| | Missouri | 12.8 | 12.8 | 12.4 | 12.5 | 12.6 |
| Teachers with a Master Degree or Higher (%) | Wentzville | 79.1 | 78.7 | 77.4 | 79.4 | 77.6 |
| | Missouri | 61.5 | 61.4 | 58.4 | 58.9 | 59 |

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

Average Teacher Salary (Regular Term)





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

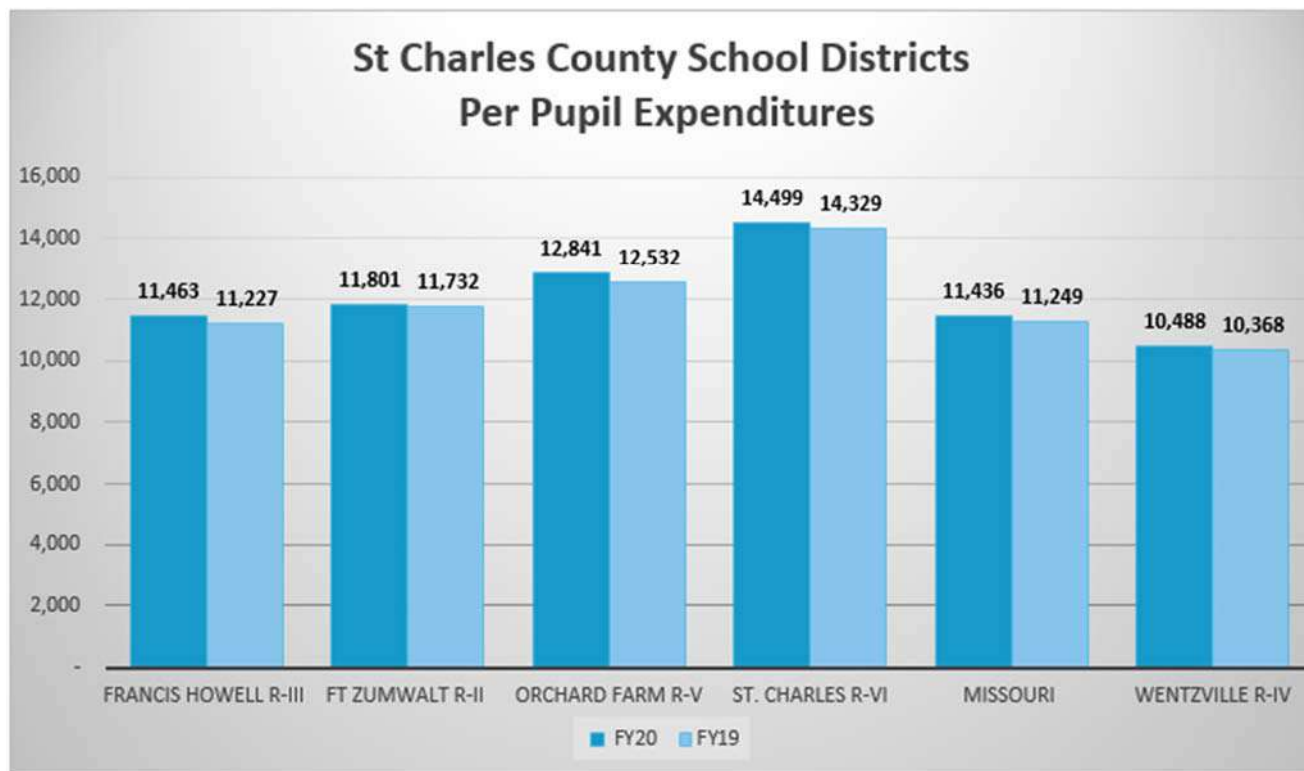
ADDRESSING STUDENT NEEDS

The District is committed to providing the best opportunities to all students. The District is projecting that there will be five elementary schools (Heritage Primary, Heritage Intermediate, Green Tree, Prairie View, and Peine Ridge) which will be supported by 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 provides reading intervention and literacy support in grades 6-12 using two tools: Lexia and Reading Plus. Credit recovery is available to all high school students through Fuel-Education, a web-based course platform.

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 per pupil than the state average and surrounding districts while our students have performed in the top 15% of school districts in the state of Missouri.

St. Charles County Per Pupil Expenditures

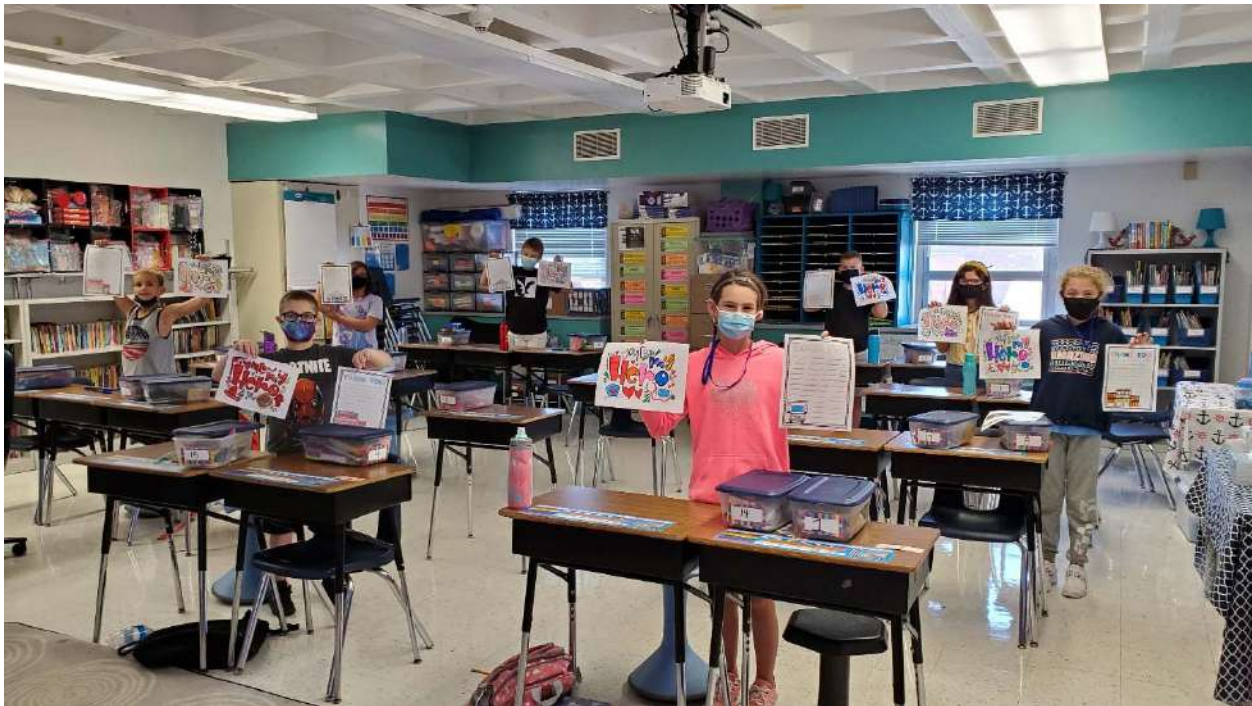




WENTZVILLE R-IV SCHOOL DISTRICT
2021-2022 ANNUAL BUDGET



ORGANIZATIONAL SECTION



2021-2022 Annual Budget



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

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 in Kindergarten through 12th grade, and an additional 500 students in its early childhood education programs. Student population in the District has increased by approximately 5000 students in the past twelve years. 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 schools, three middle schools, three high schools, an early childhood special education center, an alternative education center and a neurocognitive center. North Point High School, the district's fourth high school, is scheduled to open in August of 2021 and a fourth middle school is scheduled to open in August of 2022. The District also has a variety of operational support buildings and an administration building. The District maintains just over 3 million square feet of space.



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

PERSONNEL RESOURCES

The District employs over 2,700 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 77.6% 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

2021-2022 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 2021-2022 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 2021-2022 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 or service being purchased such as supplies, books, equipment, repairs, 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 FY22 budget are generally defined in the following section and utilized in the financial section of the document.





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 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 sources. 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

2021-2022 ANNUAL BUDGET

- 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.
- 5422 American Rescue Plan Elementary & Secondary Schools Emergency Relief Fund - ARP ESSER (ESSER III)
- 5423 CRRSA – Elementary and Secondary Schools Emergency Relief Fund (ESSER II): Amounts received through the Department of Elementary and Secondary Education funded from the Consolidated Appropriations Act COVID-19 relief package. ESSER II funds fall under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021, Public Law 116-260.
- 5424 CARES – Elementary and Secondary School Emergency Relief Fund (ESSER): Amounts received through the Department of Elementary and Secondary Education funded from the Coronavirus Aid, Relief, and Economic Security Act.
- 5425 CARES -Governor's Emergency Education Relief Fund (GEER): Amounts received through the state funded from the Coronavirus Aid, Relief, and Economic Security Act.
- 5428 Coronavirus Relief Fund (OA CRF): Amounts Received from the Office of Administration (OA) and paid by Department of Elementary and Secondary Education funded from the CARES Act Fund, Coronavirus Relief Fund.
- 5437 IDEA Grants: Amounts received through special competitive grants or state initiatives from the Individuals with Disabilities Act (IDEA) set-aside funds.



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

- 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
- 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.
- 5473 CARES – School Lunch Program: Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.
- 5474 CARES – School Breakfast Program: Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.
- 5475 CARES – After-School Snack Program: Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.
- 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.



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

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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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 financial statements. Budgeted amounts are approved by the Board of Education.



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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, buses, 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, Lincoln Financial for life insurance benefits, and Lincoln Financial for disability benefits to participating employees and their families. The participating employees cover costs associated with



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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.





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

CAPITAL PROJECTS DEVELOPMENT PROCESS

Capital improvement planning is an important part of the budget development process. 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 | North Point High School | \$4,000,000 |
| | Security | |
| Prop C | New Middle School | \$40,500,000 |
| | Frontier Middle School Addition | |
| | Wentzville Middle School Addition | |
| | South Middle Addition | |
| | Architect fees - Bond | |
| | HVAC Equipment | \$350,000 |
| | District Concrete | \$200,000 |
| | District Roofing | \$625,000 |
| | District Flooring | \$45,000 |
| | District Asphalt | \$450,000 |
| | Support Services | \$50,000 |
| | THS FACS Room | \$500,000 |
| | Holt shops | \$500,000 |
| | Heritage windows | \$1,200,000 |
| | Heritage interior doors and frames | \$750,000 |
| | Heritage exterior | \$1,000,000 |
| | Architect fees - District | \$200,000 |



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

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 an 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.





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

BUDGET DEVELOPMENT CALENDAR

| DATE | ACTION |
|-------------------|---|
| October 16, 2020 | <ul style="list-style-type: none">• Complete update of long-range budget plan. |
| January 22, 2021 | <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 22, 2021 | <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 18, 2021 | <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. |
| March 1, 2021 | <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 18, 2021 | <ul style="list-style-type: none">• Review conferences with administrators and directors completed.• Report to BOE on preliminary budget for FY22. |
| April 30, 2021 | <ul style="list-style-type: none">• First draft of the FY22 budget completed including personnel recommendations.• District administrative conferences to revise draft budget - as necessary. |
| May 20, 2021 | <ul style="list-style-type: none">• Report on any significant changes to the budget to the Board of Education, if needed. |
| June 17, 2021 | <ul style="list-style-type: none">• Budget presented to Board of Education for adoption. |



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 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 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

2021-2022 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 location and times of each meeting are posted on the District website at least 24 hours before the meeting is scheduled to begin. 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 Kathryn Waller, 280 Interstate Drive, Wentzville, MO 63385 or via email at kathrynwallers@wsdr4.org.

BOARD OF EDUCATION MEMBERS

| | |
|---------------------------|----------------|
| Mrs. Betsy Bates..... | President |
| Mr. Daniel Brice | Vice President |
| Mr. Dale Schaper | Secretary |
| Mrs. Erin Abbott | Director |
| Mrs. Sandra Garber | Director |
| Mr. Jason Goodson | Director |
| Mrs. Shannon Stolle | Director |



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

EXECUTIVE ADMINISTRATION

2021-2022 Budget Contributors

Curtis Cain, Ph.D..... Superintendent
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
Derrick Docket..... Chief Communications Officer





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

SCHOOL DIRECTORY

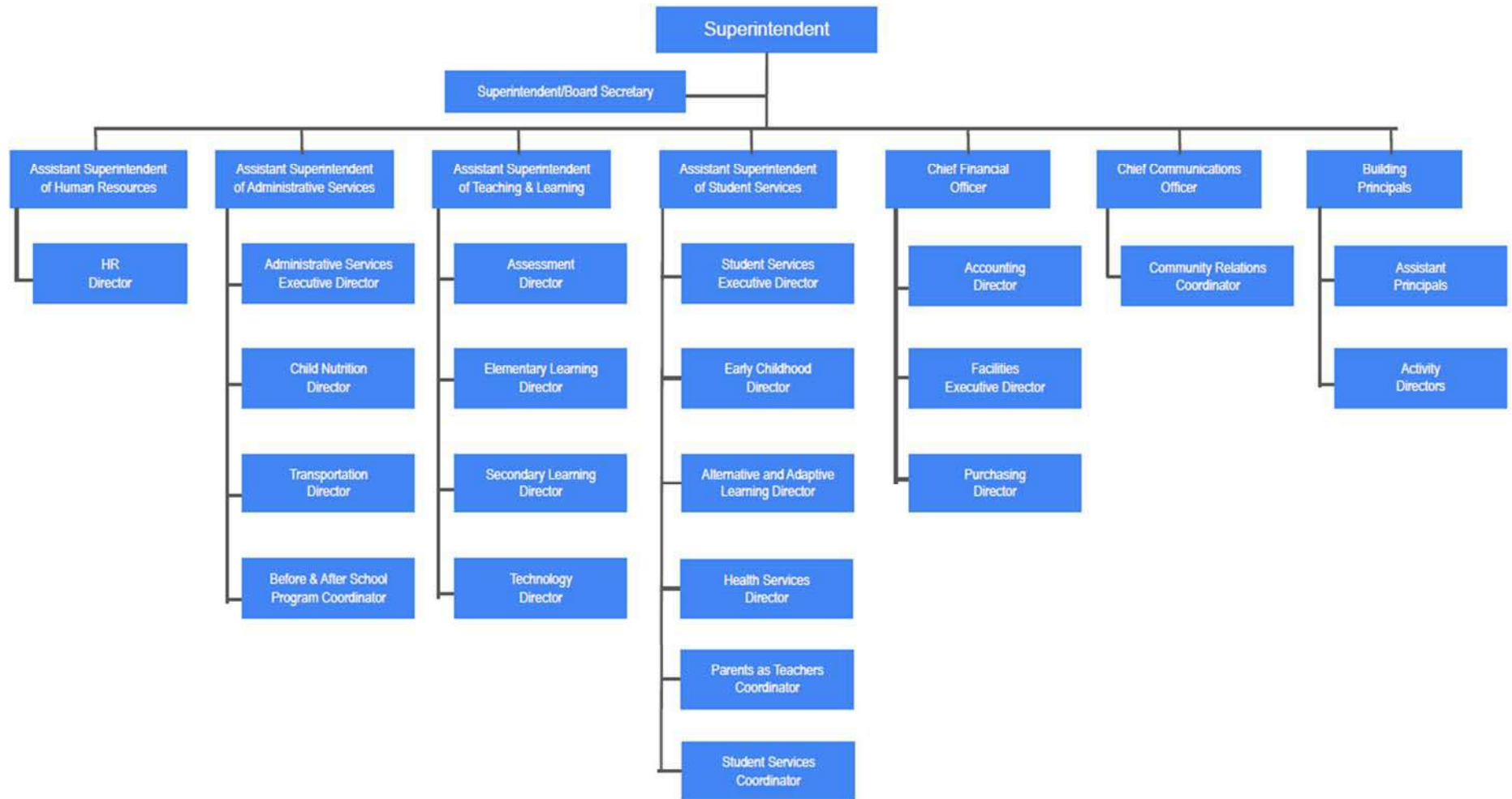
| School Name | Address | Principal | Telephone No. |
|----------------------------------|--|------------------------------|---------------|
| Holt High | 600 Campus Drive, Wentzville, 63385 | Dr. Shane Schlueter | 636-327-3876 |
| Timberland High | 559 East Highway N, Wentzville, 63385 | Dr. Kyle Lindquist | 636-327-3988 |
| Liberty High | 2275 Sommers Road, Lake St Louis, 63367 | Dr. Ed Nelson | 636-561-0075 |
| North Point High | 2255 West Meyer Rd. Wentzville, 63385 | Dr. Amanda Shelmire | 636-327-3876 |
| 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 | Dr. Ben Hebisen | 636-240-8096 |





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

2021-22 ORGANIZATIONAL CHART



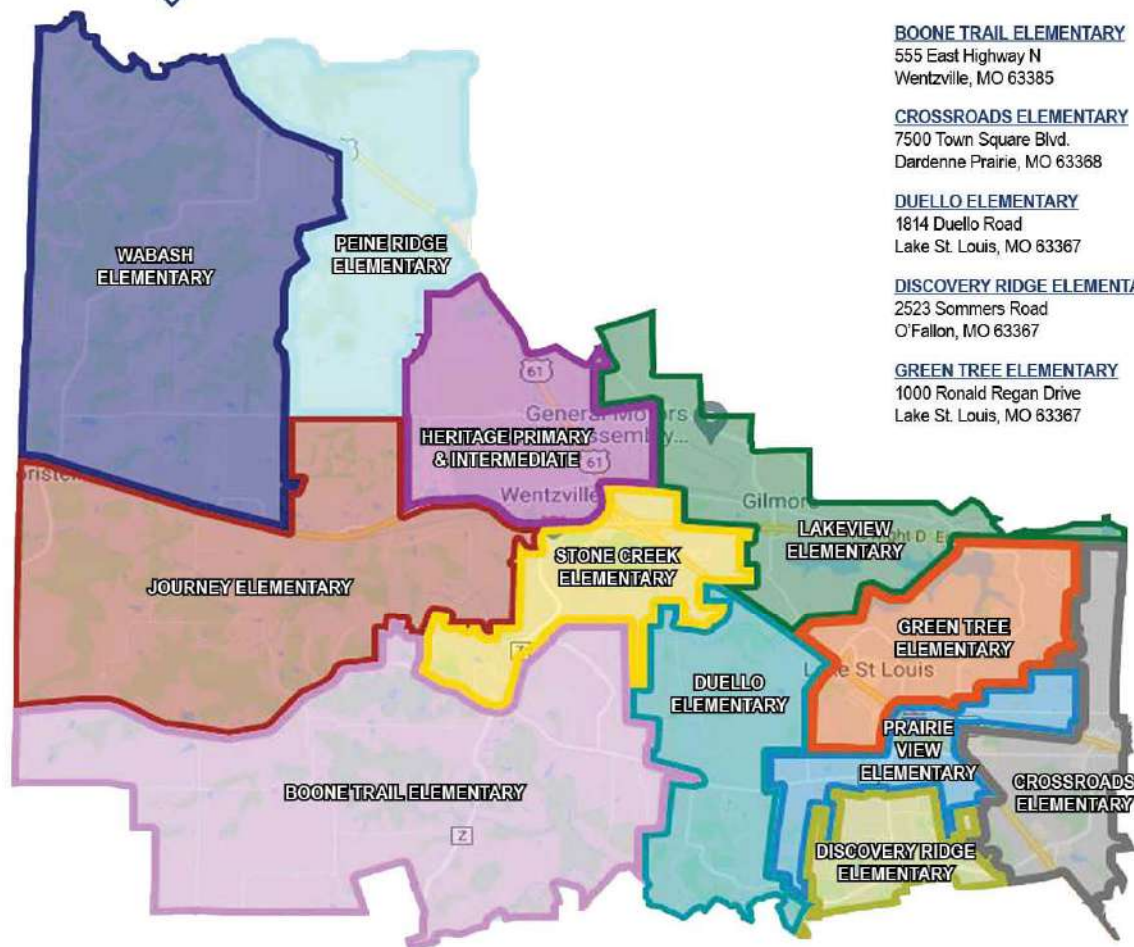


WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

BOUNDARY MAPS



ELEMENTARY SCHOOL BOUNDARIES



BOONE TRAIL ELEMENTARY

555 East Highway N
Wentzville, MO 63385

CROSSROADS ELEMENTARY

7500 Town Square Blvd.
Dardenne Prairie, MO 63368

DUELLO ELEMENTARY

1814 Duello Road
Lake St. Louis, MO 63367

DISCOVERY RIDGE ELEMENTARY

2523 Sommers Road
O'Fallon, MO 63367

GREEN TREE ELEMENTARY

1000 Ronald Regan Drive
Lake St. Louis, MO 63367

HERITAGE PRIMARY (K-2)

612 Blumhoff
Wentzville, MO 63385

HERITAGE INTERMEDIATE

601 Carr St.
Wentzville, MO 63385

JOURNEY ELEMENTARY

2000 Interstate Drive
Wentzville, MO 63385

LAKEVIEW ELEMENTARY

2501 Mexico Road
Wentzville, MO 63385

PEINE RIDGE ELEMENTARY

1107 Peine Road
Wentzville, MO 63385

PRAIRIE VIEW ELEMENTARY

1550 Feise Road
O'Fallon, MO 63385

STONE CREEK ELEMENTARY

1850 Highway Z
Wentzville, MO 63385

WABASH ELEMENTARY

100 Golden Gate Parkway
Wentzville, MO 63385

For informational purposes only.

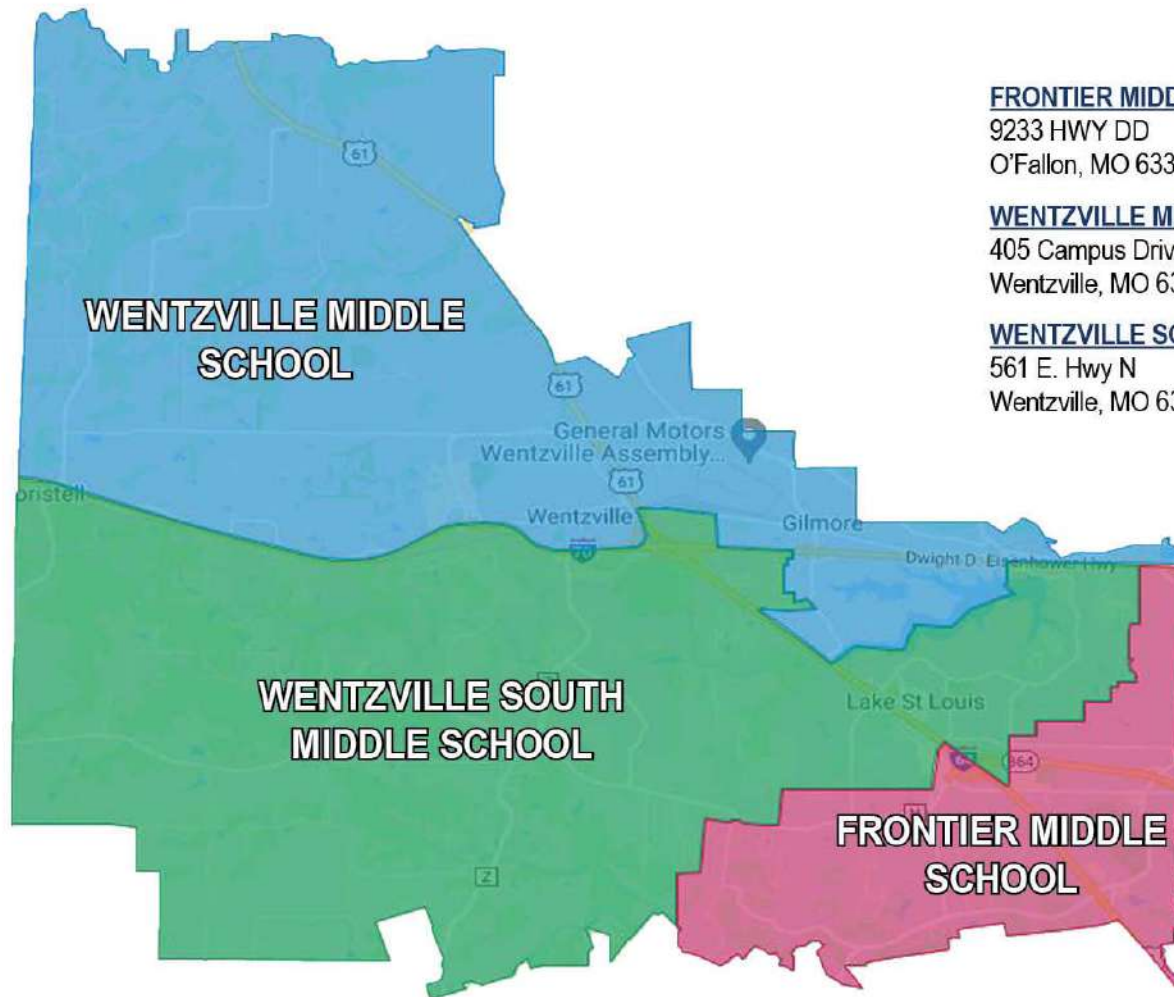
For information about a specific address,
please use the WSD School Boundary Locator
found on our website at wentzville.k12.mo.us



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET



MIDDLE SCHOOL BOUNDARIES



FRONTIER MIDDLE SCHOOL

9233 HWY DD
O'Fallon, MO 63368

WENTZVILLE MIDDLE SCHOOL

405 Campus Drive
Wentzville, MO 63385

WENTZVILLE SOUTH MIDDLE SCHOOL

561 E. Hwy N
Wentzville, MO 63385

For informational purposes only.

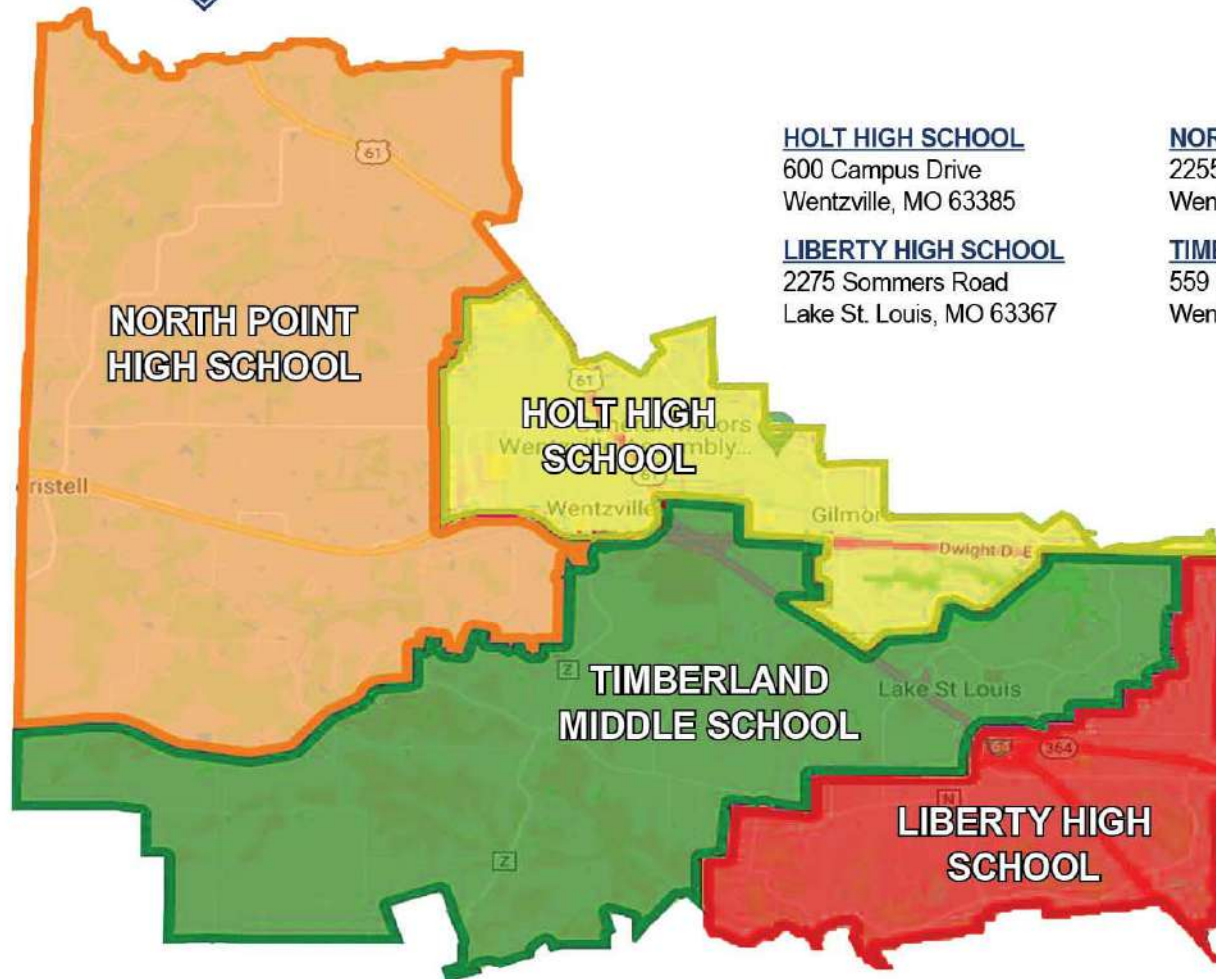
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WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET



HIGH SCHOOL BOUNDARIES



HOLT HIGH SCHOOL

600 Campus Drive
Wentzville, MO 63385

LIBERTY HIGH SCHOOL

2275 Sommers Road
Lake St. Louis, MO 63367

NORTH POINT HIGH SCHOOL

2255 West Meyer Road
Wentzville, MO 63385

TIMBERLAND HIGH SCHOOL

559 East Highway N
Wentzville, MO 63385

For informational purposes only.

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please use the WSD School Boundary Locator
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WENTZVILLE
SCHOOL DISTRICT
LEARNING TODAY, LEADING TOMORROW

FINANCIAL SECTION



2021-2022 Annual Budget



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 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 | \$ | 260,634,108 |
| Expenditures- All Funds | \$ | 331,652,991 |
| Over/ (Under) | \$ | (71,018,883) |
| Revenue- Operating Funds* | \$ | 220,350,958 |
| Expenditures- Operating Funds* | \$ | 221,564,567 |
| Over/ (Under) | \$ | (1,213,609) ** |

Total balances in all funds will decrease by \$71,018,883. The majority of this decrease is due to the expenditures in the Capital Projects Fund.

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

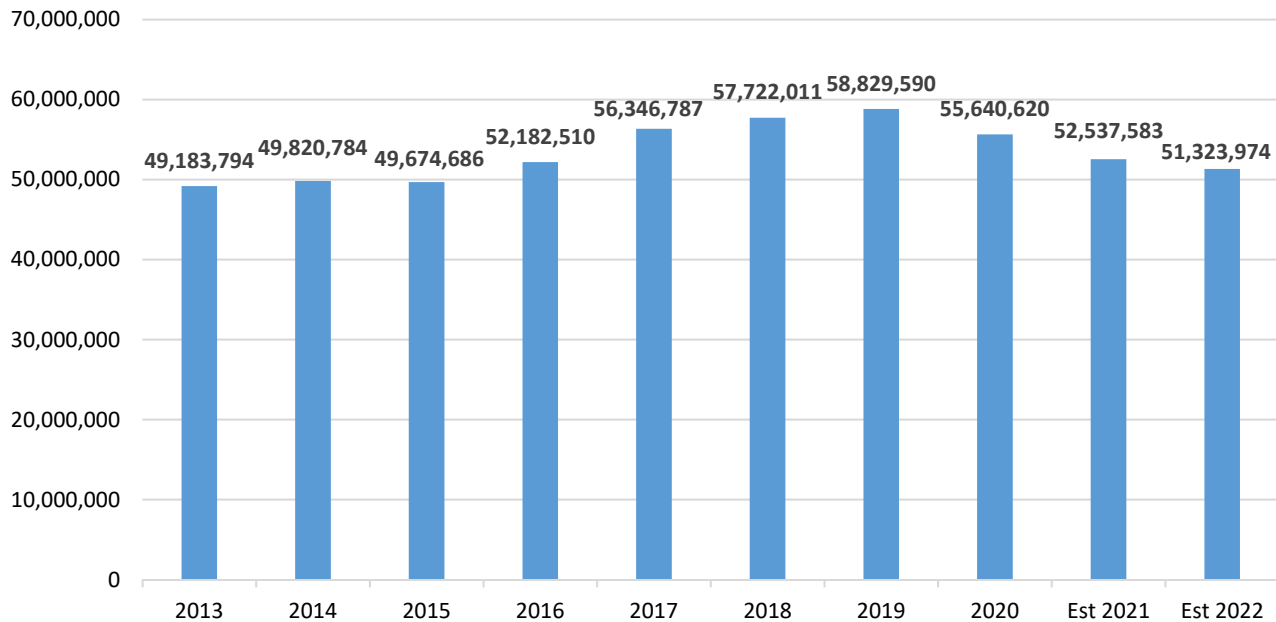
**Operating balances are budgeted to decline by \$1,213,609. Operating fund balances at year end are projected to be \$51,323,974, which represents 23.16% (approximately 2.8 months) of annual operating expenditures.

| Operating Fund | | |
|----------------|------------|----------------|
| Fiscal Year | Balance | Fund Balance % |
| 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% |
| 2020 | 55,640,620 | 28.62% |
| Est 2021 | 52,537,583 | 23.83% |
| Est 2022 | 51,323,974 | 23.16% |

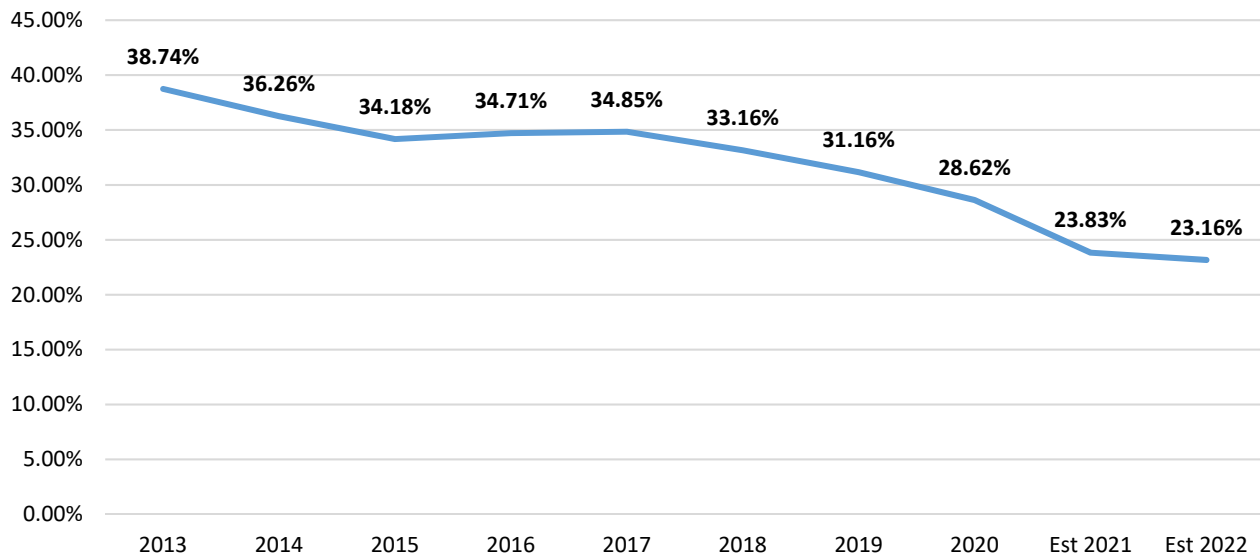


WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

Operating Fund Balance



Fund Balances - % of Operating Expenditures



The June 2021 projected balance is based on the FY21 budget as amended. However, year end balances are anticipated to be higher due to unexpended funds throughout various budget codes and revenue that comes in higher than budgeted. These higher balances would flow into the new fiscal year (FY22) as well.



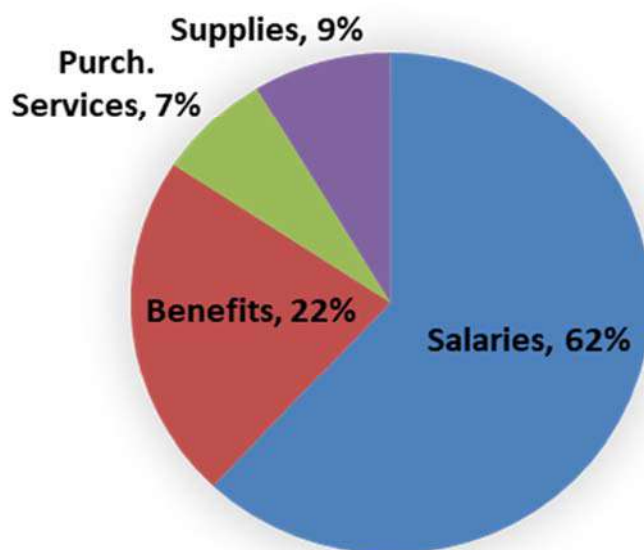
WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

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

2021-2022 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 6-30-2021 | 52,537,583 | - | 75,886,411 | 128,423,994 | 27,188,660 | 155,612,654 |
| Revenues | 98,721,066 | 121,629,893 | 16,214,877 | 236,565,835 | 24,068,273 | 260,634,108 |
| Expenditures | 89,387,292 | 132,177,275 | 86,090,902 | 307,655,469 | 23,997,522 | 331,652,991 |
| | 9,333,774 | (10,547,383) | (69,876,025) | (71,089,634) | 70,751 | (71,018,883) |
| Balances before transfers | 61,871,356 | (10,547,383) | 6,010,386 | 57,334,360 | 27,259,411 | 84,593,771 |
| Transfers | (10,547,383) | 10,547,383 | - | - | - | - |
| Budget Balance 6-30-2022 | 51,323,974 | - | 6,010,385 | 57,334,359 | 27,259,411 | 84,593,770 |

DETAIL OF GENERAL FUND

| | INCIDENTAL | FOOD SERVICE | ACTIVITIES | TOTAL GENERAL FUND |
|---------------------------|--------------|-----------------|------------|--------------------------|
| Budget Balance 6-30-2021 | 53,804,103 | (3,179,195) | 1,912,675 | 52,537,583 |
| Revenues | 90,723,651 | 6,197,415 | 1,800,000 | 98,721,066 |
| Expenditures | 81,273,310 | 6,313,982 | 1,800,000 | 89,387,292 |
| Balances before transfers | 63,254,443 | (3,295,762) | 1,912,675 | 61,871,356 |
| Transfers | (10,547,383) | - | - | (10,547,383) |
| Budget Balance 6-30-2022 | 52,707,061 | (3,295,762) | 1,912,675 | 51,323,974 |

DETAIL OF CAPITAL PROJECTS FUND

| | CAPITAL | COPS LEVY | PROP E | PROP C | TOTAL CAPITAL PROJECTS FUND |
|---------------------------|------------|------------|-------------|------------|--------------------------------------|
| Budget Balance 6-30-2021 | 9,844,300 | 4,923,485 | (1,351,405) | 62,470,031 | 75,886,411 |
| Revenues | 4,432,093 | 11,547,784 | 50,000 | 185,000 | 16,214,877 |
| Expenditures | 10,270,440 | 8,820,462 | 7,000,000 | 60,000,000 | 86,090,902 |
| Balances before transfers | 4,005,951 | 7,650,807 | (8,301,405) | 2,655,031 | 6,010,386 |
| Transfers | - | - | - | - | - |
| Budget Balance 6-30-2022 | 4,005,951 | 7,650,807 | (8,301,405) | 2,655,031 | 6,010,385 |

MINIMUM BALANCE ANALYSIS COMBINED GENERAL & TEACHERS' FUNDS

| | |
|--------------------------------------|-------------|
| Budget Balance 6-30-2021 | 52,537,583 |
| Revenues | 220,350,958 |
| Expenditures | 221,564,567 |
| Transfers | - |
| Budget Balance 6-30-2022 | 51,323,974 |
| Unrestricted Fund Balance | 51,323,974 |
| Balance as a Percent of Expenditures | 23.16% |



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 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 FY22, 95.6% of the budgeted revenue comes from local, county, or state proceeds. Another 4.4% 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 had an increase in 2016. The assessed valuation for FY22 is expected to be approximately \$2.54 billion. Although this makes the assessed values the highest in District history, the increase for 2022 is the smallest increase in reassessment cycles since 2016. It is estimated that the tax rate will be reduced by 21.59 cents due to the reassessment and the limitations of the Hancock Amendment. The District projects that current and delinquent property taxes for all funds will be \$126.9 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 FY21 WADA went down to approximately 16,216 and the state distribution rate is budgeted to be \$980. The District projects the FY22 Proposition C revenue to be \$15,891,288.

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. An increase in major spending for capital projects has resulted in lower interest revenue for FY22.

COUNTY REVENUE

There are only two sources of county revenue for the District, fines and state assessed utility taxes. Total county revenues are expected to be generally flat and are budgeted at approximately \$3.1 million.



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 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 6,375. This budgeted SAT is the same as what the state used in 2021. The FY22 budget projects state basic formula revenue to be approximately \$82 million, up by \$2.3 million from the previous years expected amount. These additional formula funds are primarily the result of increased summer school attendance in 2022 and formula guidelines which allow the District to calculate non-summer school attendance at the highest level of the previous three years. The District will be budgeting FY22 at the 2020 enrollment level of 17,327.

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. The budget anticipates receiving \$1.96 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. The District receives 100% reimbursement of actual expenses in the following fiscal year from state and federal sources. FY22 revenue is based on the budgeted expenses for FY21. The amount of early childhood special education state revenue budgeted for FY22 is \$6 million.

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 (\$2.8 million) and the School Breakfast and Lunch Programs (\$5.0 million). An increased level of Federal School Breakfast and Lunch Program funding will continue through FY22 but is expected to be significantly reduced in FY 2023.

Coronavirus Relief Funds, ESSER I Funds, and GEER Funds have been used in FY21 to help support the needs of the District resulting from the COVID 19 pandemic. The District is expected to receive approximately \$2.9 million in ESSER II Funds and \$6.4 million in ESSER III Funds for future use. \$2 million of these funds are budgeted for use



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

in FY22 and additional portions of these funds will be available as COVID issues present themselves. These funds are a non-recurring revenue source that have been issued to the District to help cover expenses related to COVID 19. Any use of these funds which result in budgetary relief will need to be replaced by District funding in future years.

OTHER REVENUE

The District is expecting \$120,000 in this category for FY22 from tuition and transportation provided to other districts.





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

BUDGETED REVENUE ALL FUNDS BY OBJECT FY22

| Object Code | Title | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|-----------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Local: | | | | | | | |
| 5111 | Current Taxes | 91,344,454 | 96,828,995 | 101,403,337 | 117,747,511 | 123,460,487 | 4.9% |
| 5112 | Delinquent Taxes | 5,664,704 | 3,912,826 | 3,265,623 | 3,274,434 | 3,475,960 | 6.2% |
| 5113 | Prop C Sales Taxes | 14,991,583 | 15,754,866 | 16,270,624 | 17,173,875 | 15,891,288 | -7.5% |
| 5114 | Financial Institution Taxes | 293,490 | 63,322 | 56,640 | 40,000 | 45,000 | 12.5% |
| 5115 | M & M (Surcharge Taxes) | 922,495 | 964,712 | 1,024,172 | 900,000 | 900,000 | 0.0% |
| 5116 | In Lieu of Tax | 1,853,678 | 1,762,979 | 1,579,199 | 680,000 | 680,000 | 0.0% |
| 5141-5143 | Earnings on Investments | 2,780,064 | 11,178,240 | 2,922,410 | 5,927,470 | 650,000 | -89.0% |
| 5151-5161 | Food Service - Program | 2,766,044 | 3,051,806 | 2,435,284 | 405,000 | 80,000 | -80.2% |
| 5165 | Food Service - Non-Program | 1,079,778 | 1,560,272 | 1,261,074 | 505,000 | 1,078,095 | 113.5% |
| 5171-5179 | Student Activities | 2,565,165 | 2,371,800 | 1,627,996 | 1,950,000 | 1,950,000 | 0.0% |
| 5181 | Community Services | 2,632,770 | 2,761,223 | 2,339,939 | 2,856,500 | 2,468,500 | -13.6% |
| 5191-5198 | Other Local | 7,463,378 | 1,841,837 | 1,934,189 | 2,270,000 | 1,385,000 | -39.0% |
| Total Local | | 134,357,605 | 142,052,879 | 136,120,487 | 153,729,790 | 152,064,330 | -1.1% |
| County: | | | | | | | |
| 5211 | Fines/Forfeitures/Escheats | 345,645 | 185,723 | 151,104 | 150,000 | 100,000 | -33.3% |
| 5221 | State Assessed Utility Taxes | 2,947,938 | 2,828,347 | 2,958,379 | 2,946,000 | 3,046,000 | 3.4% |
| Total County | | 3,293,584 | 3,014,070 | 3,109,482 | 3,096,000 | 3,146,000 | 1.6% |
| State: | | | | | | | |
| 5311 | Basic Formula | 65,398,781 | 69,679,298 | 72,024,184 | 72,806,978 | 75,272,584 | 3.4% |
| 5312 | Transportation Aid | 1,648,486 | 1,949,669 | 1,944,926 | 1,956,759 | 1,956,759 | 0.0% |
| 5314 | Early Childhood Special Education | 5,437,888 | 6,057,900 | 6,382,635 | 6,000,000 | 6,000,000 | 0.0% |
| 5319 | Classroom Trust | 6,243,850 | 6,392,376 | 5,203,307 | 6,808,812 | 6,646,318 | -2.4% |
| 5324 | Parents as Teachers | 446,933 | 465,468 | 510,580 | 400,000 | 400,000 | 0.0% |
| 5332 | Career Education | 48,494 | 29,010 | 167,254 | 462,997 | 362,037 | -21.8% |
| 5333 | Food Service | 44,269 | - | - | 5,000 | 40,000 | 700.0% |
| 5366 | MO DNR Energy Loan | - | - | 3,073,831 | - | - | - |
| 5359 | Career Educ Enhancement Grant | 198,696 | - | - | - | - | - |
| 5369 | Residential Placement/Excess Cost | 34,402 | 46,938 | 41,791 | 55,000 | 55,000 | 0.0% |
| 5381 | High Need Fund--Special Education | 2,763,506 | 1,979,845 | 2,838,495 | 3,535,000 | 3,085,000 | -12.7% |
| 5397 | Other State | 38,231 | 949 | - | - | - | - |
| Total State | | 82,303,536 | 86,601,453 | 92,187,004 | 92,030,546 | 93,817,698 | 1.9% |
| Federal: | | | | | | | |
| 5412 | Medicaid | 181,938 | 218,070 | 261,649 | 150,000 | 200,000 | 33.3% |
| 5437, 5438, 5441 | Individuals with Disabilities (IDEA) | 1,600,008 | 3,731,167 | 2,338,009 | 3,023,547 | 3,091,148 | 2.2% |
| 5442 | Early Childhood Special Education | 758,691 | 405,060 | 232,839 | 387,148 | 322,707 | -16.6% |
| 5445 | School Lunch Program | 1,530,275 | 18,791 | 1,130,196 | 3,050,000 | 4,335,380 | 42.1% |
| 5446 | School Breakfast Program | 274,451 | 2,112 | 200,166 | 550,000 | 653,940 | 18.9% |
| 5447 | Special Milk Program | - | 196,229 | 2,417 | - | - | - |
| 5448 | After School Snack Program | 10,238 | 390 | 11,779 | 15,000 | 10,000 | -33.3% |
| 5451, 5452 | Title I | 626,027 | 1,040,786 | 1,041,880 | 1,020,750 | 425,638 | -58.3% |
| 5423-5425, 5428 | CARES | - | - | - | 2,208,667 | 2,000,000 | -9.0% |
| 5427, 5455-5499 | Other Federal | 255,769 | 517,022 | 518,550 | 762,442 | 447,267 | -41.3% |
| Total Federal | | 5,237,397 | 6,129,629 | 5,737,484 | 11,167,554 | 11,486,080 | 2.9% |
| Other: | | | | | | | |
| 5631 | Net Insurance Recovery | 5,920 | 8,922 | - | - | - | - |
| 5611, 5692 | Sale/Refunding of Bonds | 11,075,000 | 157,290,000 | - | 105,000,000 | - | - |
| 5641, 5651 | Sale of School Buses/Property | 108,330 | 115,106 | 148,147 | - | - | -100.0% |
| 58xx | Tuition from Other Districts/Contracte | 133,773 | 111,025 | 189,228 | 120,000 | 120,000 | 0.0% |
| Total Other | | 11,323,024 | 157,525,053 | 337,376 | 105,120,000 | 120,000 | -99.9% |
| Total Revenues | | 236,515,145 | 395,323,083 | 237,491,834 | 365,143,889 | 260,634,108 | -28.6% |



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

EXPENDITURE DISCUSSION

The Wentzville R-IV School District's total expenditure budget for FY22 is \$331,652,991.34. This includes \$221,564,567 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 84.3% of the Operating Fund budget is comprised of salary and benefits for staff. The budget includes funding for a total of 49.5 additional staff. This staffing increase includes 18 certified positions and 29.5 support staff positions. The budget for benefits was increased to reflect a 3.3% increase which includes a 4.1% 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% in FY 21 and were applied to supply budgets. These cuts were extended into FY 22. 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 FY22 is \$86,090,903. The majority of this is for construction costs for Prop C projects. Other costs include payments on COPs lease payments, maintenance projects throughout the District, architectural fees, engineering fees and instructional and support equipment purchases. The year-end budgeted balance in the Capital Projects Fund is projected to be \$6.4 million. The majority of this balance is Prop C construction project funds.



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 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 FY22 is \$23,982,521. Of this total, \$13,200 is budgeted for principal payments with the remainder to cover interest payments and fees. The projected year-end balance for this fund is approximately \$27.3 million.





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

BUDGETED EXPENDITURES BY FUND AND FUNCTION FY22

| | General Fund | Teachers' Fund | Capital Projects Fund | Total Operating Funds | Debt Service Fund | Total All Funds |
|---|-------------------|--------------------|-----------------------|-----------------------|-------------------|--------------------|
| Instructional Expenditures: | | | | | | |
| Elementary | 4,043,911 | 38,496,025 | 7,500 | 42,547,436 | - | 42,547,436 |
| Middle | 1,565,580 | 12,951,828 | 43,637 | 14,561,045 | - | 14,561,045 |
| Senior High | 1,575,324 | 25,107,092 | 122,924 | 26,805,340 | - | 26,805,340 |
| Summer School | 1,112,218 | 824,980 | - | 1,937,198 | - | 1,937,198 |
| Special Instruction | 9,376,494 | 16,070,131 | 26,400 | 25,473,025 | - | 25,473,025 |
| Supplemental Instruction | 14,554 | 3,281,295 | - | 3,295,849 | - | 3,295,849 |
| Early Childhood Special Education | 1,268,881 | 1,931,644 | 2,000 | 3,202,525 | - | 3,202,525 |
| Career Education | 301,847 | - | 339,892 | 641,739 | - | 641,739 |
| Student Activities | 2,810,284 | 1,873,234 | - | 4,683,518 | - | 4,683,518 |
| Tuition & Contracted Education | - | 3,175,579 | - | 3,175,579 | - | 3,175,579 |
| Total Instructional Expenditures | 22,069,092 | 103,711,808 | 542,353 | 126,323,254 | - | 126,323,254 |
| Support Services Expenditures: | | | | | | |
| Attendance | 2,443,498 | 1,087,629 | - | 3,531,127 | - | 3,531,127 |
| Guidance | 131,116 | 4,202,223 | - | 4,333,339 | - | 4,333,339 |
| Health, Psych, Speech & Audio | 5,559,681 | 7,789,279 | 12,800 | 13,361,760 | - | 13,361,760 |
| Improvement of Instruction | 661,593 | 1,112,641 | - | 1,774,234 | - | 1,774,234 |
| Professional Development | 500,009 | 237,769 | - | 737,778 | - | 737,778 |
| Media Services | 1,390,099 | 2,101,639 | - | 3,491,738 | - | 3,491,738 |
| Board of Education Services | 1,353,349 | - | - | 1,353,349 | - | 1,353,349 |
| Executive Administration | 1,174,745 | 3,215,215 | 4,375 | 4,394,335 | - | 4,394,335 |
| Building Level Administration | 3,744,289 | 7,717,012 | - | 11,461,301 | - | 11,461,301 |
| Business/Central Services | 1,858,533 | - | 12,750 | 1,871,283 | - | 1,871,283 |
| Operation of Plant | 20,506,820 | - | 6,689,000 | 27,195,820 | - | 27,195,820 |
| Pupil Transportation | 12,729,185 | - | 1,152,156 | 13,881,341 | - | 13,881,341 |
| Food Services | 6,293,982 | - | 20,000 | 6,313,982 | - | 6,313,982 |
| Central Office Support Services | 4,184,711 | 670,070 | 122,000 | 4,976,781 | - | 4,976,781 |
| Total Support Services Expenditures | 62,531,610 | 28,133,477 | 8,013,081 | 98,678,168 | - | 98,678,168 |
| Total Instruction & Support Expenditures | 84,600,702 | 131,845,285 | 8,555,434 | 225,001,422 | - | 225,001,422 |
| Community Services Expenditures | 4,786,590 | 331,990 | 5,000 | 5,123,580 | - | 5,123,580 |
| Facilities Acquisition & Construction Exp. | - | - | 73,419,000 | 73,419,000 | - | 73,419,000 |
| Principal & Interest Expenditures | - | - | 4,111,468 | 4,111,468 | 23,997,522 | 28,108,990 |
| Total Expenditures | 89,387,292 | 132,177,275 | 86,090,903 | 307,655,470 | 23,997,522 | 331,652,992 |





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUND ALL FUNDS

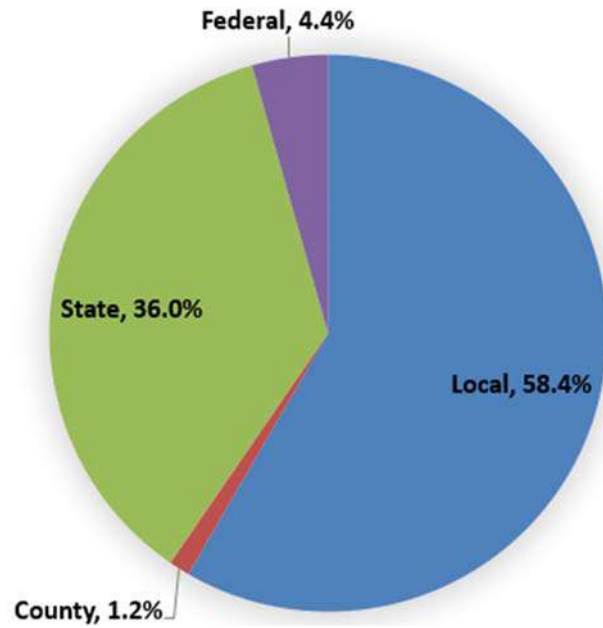
| | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Revenues: | | | | | | |
| Local | 134,357,605 | 142,052,879 | 136,120,487 | 153,729,790 | 152,064,330 | -1.1% |
| County | 3,293,584 | 3,014,070 | 3,109,482 | 3,096,000 | 3,146,000 | 1.6% |
| State | 82,303,536 | 86,601,453 | 92,187,004 | 92,030,546 | 93,817,698 | 1.9% |
| Federal | 5,237,397 | 6,129,629 | 5,737,484 | 11,167,554 | 11,486,080 | 2.9% |
| Other | 11,323,024 | 157,525,053 | 337,376 | 105,120,000 | 120,000 | -99.9% |
| Total Revenues | 236,515,145 | 395,323,083 | 237,491,834 | 365,143,889 | 260,634,108 | -28.6% |
| Expenditures: | | | | | | |
| General Fund | 70,285,396 | 76,269,184 | 75,330,536 | 86,839,595 | 89,387,292 | 2.9% |
| Teachers' Fund | 103,803,389 | 112,537,740 | 119,090,519 | 133,595,383 | 132,177,275 | -1.1% |
| Capital Projects | 23,454,685 | 34,180,999 | 96,325,308 | 106,521,682 | 86,090,902 | -19.2% |
| Debt Service | 16,380,820 | 75,447,922 | 21,656,891 | 21,749,430 | 23,997,522 | 10.3% |
| Total Expenditures | 213,924,290 | 298,435,845 | 312,403,254 | 348,706,090 | 331,652,991 | -4.9% |
| Yearly Increase (Decrease) | 22,590,855 | 96,887,238 | (74,911,420) | 16,437,799 | (71,018,883) | -532.0% |
| Fund Balance - July 1 | 94,608,182 | 117,199,037 | 214,086,275 | 139,174,855 | 155,612,654 | 11.8% |
| Fund Balance - June 30 | 117,199,037 | 214,086,275 | 139,174,855 | 155,612,654 | 84,593,771 | -45.6% |



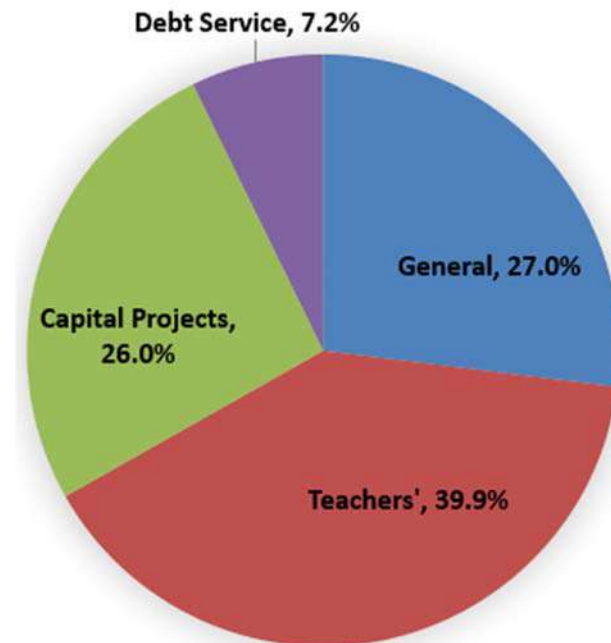


WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

BUDGETED REVENUE BY SOURCE FY22



BUDGETED EXPENDITURES BY FUND FY22





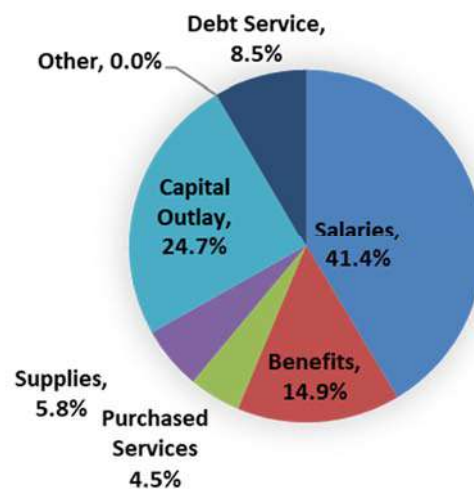
WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT ALL FUNDS

| | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Revenues: | | | | | | |
| Local | 134,357,605 | 142,052,879 | 136,120,487 | 153,729,790 | 152,064,330 | -1.1% |
| County | 3,293,584 | 3,014,070 | 3,109,482 | 3,096,000 | 3,146,000 | 1.6% |
| State | 82,303,536 | 86,601,453 | 92,187,004 | 92,030,546 | 93,817,698 | 1.9% |
| Federal | 5,237,397 | 6,129,629 | 5,737,484 | 11,167,554 | 11,486,080 | 2.9% |
| Other | 11,323,024 | 157,525,053 | 337,376 | 105,120,000 | 120,000 | -99.9% |
| Total Revenues | 236,515,145 | 395,323,083 | 237,491,834 | 365,143,889 | 260,634,108 | -28.6% |
| Expenditures: | | | | | | |
| Salaries | 109,561,241 | 117,643,525 | 122,315,632 | 135,747,884 | 137,278,857 | 1.1% |
| Benefits | 36,485,488 | 39,929,519 | 43,109,954 | 47,828,347 | 49,428,087 | 3.3% |
| Purchased Services | 10,485,706 | 12,152,222 | 11,811,792 | 16,127,923 | 15,757,602 | -2.3% |
| Supplies | 17,556,350 | 19,081,658 | 17,183,676 | 21,130,824 | 19,100,021 | -9.6% |
| Capital Outlay | 19,645,856 | 29,396,610 | 92,266,712 | 101,480,697 | 81,979,434 | -19.2% |
| Other | 141,200 | 455,208 | 15,080 | 385,433 | 30,000 | -92.2% |
| Debt Service | 20,048,448 | 79,777,103 | 25,700,407 | 26,004,982 | 28,078,990 | 8.0% |
| Total Expenditures | 213,924,290 | 298,435,845 | 312,403,254 | 348,706,090 | 331,652,991 | -4.9% |
| Yearly Increase (Decrease) | 22,590,855 | 96,887,238 | (74,911,420) | 16,437,799 | (71,018,883) | -532.0% |
| Fund Balance - July 1 | 94,608,182 | 117,199,037 | 214,086,275 | 139,174,854 | 155,612,654 | 11.8% |
| Fund Balance - June 30 | 117,199,037 | 214,086,275 | 139,174,854 | 155,612,654 | 84,593,770 | -45.6% |

Budgeted Expenditures by Object – All Funds FY22





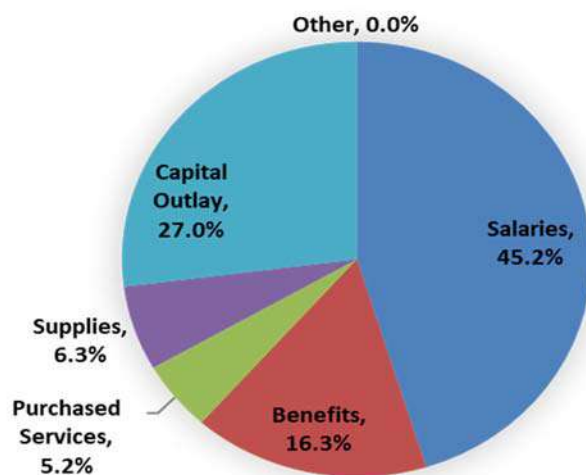
WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

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

| | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2020-2022 Budget | % Change |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Revenues: | | | | | | |
| Local | 114,255,080 | 118,628,707 | 115,069,759 | 131,739,977 | 128,397,057 | -2.5% |
| County | 2,865,942 | 2,606,124 | 2,673,404 | 2,695,000 | 2,745,000 | 1.9% |
| State | 78,528,536 | 82,826,453 | 88,412,004 | 92,030,546 | 93,817,698 | 1.9% |
| Federal | 5,095,775 | 5,850,683 | 5,737,484 | 11,167,554 | 11,486,080 | 2.9% |
| Other | 248,024 | 125,235,053 | 337,376 | 105,120,000 | 120,000 | -99.9% |
| Total Revenues | 200,993,356 | 335,147,020 | 212,230,026 | 342,753,076 | 236,565,835 | -31.0% |
| Expenditures: | | | | | | |
| Salaries | 109,561,241 | 117,643,525 | 122,315,632 | 135,747,884 | 137,278,857 | 1.1% |
| Benefits | 36,485,488 | 39,929,519 | 43,109,954 | 47,908,347 | 49,428,087 | 3.2% |
| Purchased Services | 10,485,706 | 12,152,222 | 11,811,792 | 16,126,161 | 15,757,602 | -2.3% |
| Supplies | 17,556,350 | 19,081,658 | 17,183,676 | 20,652,587 | 19,100,021 | -7.5% |
| Capital Outlay | 19,645,856 | 29,396,610 | 92,266,712 | 101,480,697 | 81,979,434 | -19.2% |
| Other | 3,808,829 | 432,482 | 11,554 | 370,433 | 15,000 | -96.0% |
| Debt Service | - | 4,351,907 | 4,047,042 | 4,270,552 | 4,096,468 | -4.1% |
| Total Expenditures | 197,543,470 | 222,987,923 | 290,746,363 | 326,556,660 | 307,655,469 | -5.8% |
| Yearly Increase (Decrease) | 3,449,885 | 112,159,097 | (78,516,337) | 16,196,416 | (71,089,634) | -538.9% |
| Fund Balance - July 1 | 75,534,932 | 78,984,818 | 191,143,915 | 112,627,578 | 128,823,994 | 14.4% |
| Fund Balance - June 30 | 78,984,818 | 191,143,915 | 112,627,578 | 128,823,994 | 57,734,360 | -55.2% |

Budgeted Expenditures by Object – Operating Funds with Capital Projects FY22





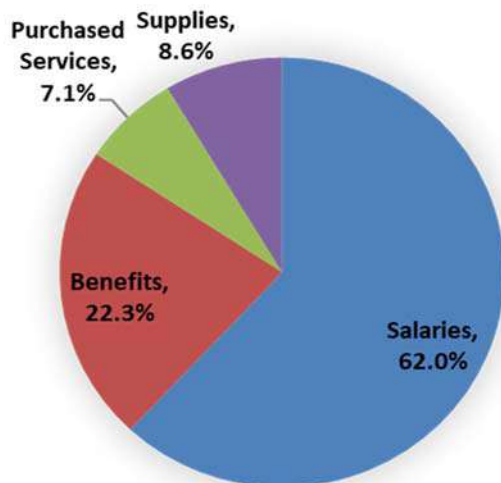
WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT GENERAL AND TEACHERS' FUNDS

| | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Revenues: | | | | | | |
| Local | 94,867,412 | 99,685,754 | 99,442,343 | 112,126,842 | 112,990,180 | 0.8% |
| County | 2,599,789 | 2,351,664 | 2,411,988 | 2,387,000 | 2,437,000 | 2.1% |
| State | 77,839,421 | 82,055,040 | 84,835,579 | 91,530,546 | 93,317,698 | 2.0% |
| Federal | 5,091,053 | 5,850,683 | 5,730,486 | 11,167,554 | 11,486,080 | 2.9% |
| Other | 144,541 | 120,266 | 189,228 | 120,000 | 120,000 | 0.0% |
| Total Revenues | 180,542,214 | 190,063,407 | 192,609,624 | 217,331,941 | 220,350,958 | 1.4% |
| Expenditures: | | | | | | |
| Salaries | 109,561,241 | 117,643,525 | 122,315,632 | 135,747,884 | 137,278,857 | 1.1% |
| Benefits | 36,485,488 | 39,929,519 | 43,109,954 | 47,908,347 | 49,428,087 | 3.2% |
| Purchased Services | 10,485,706 | 12,152,222 | 11,811,792 | 16,126,161 | 15,757,602 | -2.3% |
| Supplies | 17,556,350 | 19,081,658 | 17,183,676 | 20,652,587 | 19,100,021 | -7.5% |
| Capital Outlay | - | - | - | - | - | |
| Other | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | |
| Total Expenditures | 174,088,785 | 188,806,924 | 194,421,055 | 220,434,978 | 221,564,567 | 0.5% |
| Yearly Increase (Decrease) | 6,453,429 | 1,256,483 | (1,811,431) | (3,103,037) | (1,213,609) | -60.9% |
| Fund Balance - July 1 | 56,346,787 | 57,722,011 | 58,829,590 | 55,640,621 | 52,537,583 | -5.6% |
| Transfers | (5,078,205) | (148,904) | (1,377,539) | - | - | |
| Fund Balance - June 30 | 57,722,011 | 58,829,590 | 55,640,621 | 52,537,583 | 51,323,974 | -2.3% |

Budgeted Expenditures by Object – General & Teachers' Funds FY22





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT GENERAL FUND

| | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| Revenues: | | | | | | |
| Local | 64,385,596 | 67,966,770 | 67,798,647 | 73,819,762 | 74,935,052 | 1.5% |
| County | 1,525,333 | 1,466,368 | 1,555,106 | 1,430,000 | 1,530,000 | 7.0% |
| State | 11,622,177 | 6,938,927 | 13,027,052 | 16,024,162 | 15,902,455 | -0.8% |
| Federal | 2,814,335 | 1,654,816 | 2,190,554 | 7,032,970 | 6,233,559 | -11.4% |
| Other | 144,541 | 120,266 | 189,228 | 120,000 | 120,000 | 0.0% |
| Total Revenues | 80,491,981 | 78,147,148 | 84,760,587 | 98,426,893 | 98,721,066 | 0.3% |
| Expenditures: | | | | | | |
| Salaries | 30,274,024 | 32,139,348 | 32,589,842 | 36,394,738 | 38,483,481 | 5.7% |
| Benefits | 13,300,271 | 14,818,512 | 15,785,953 | 17,882,471 | 19,221,767 | 7.5% |
| Purchased Services | 9,154,751 | 10,229,666 | 9,771,066 | 11,909,800 | 12,582,023 | 5.6% |
| Supplies | 17,556,350 | 19,081,658 | 17,183,676 | 20,652,587 | 19,100,021 | -7.5% |
| Capital Outlay | - | - | - | - | - | |
| Other | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | |
| Total Expenditures | 70,285,396 | 76,269,184 | 75,330,536 | 86,839,595 | 89,387,292 | 2.9% |
| Yearly Increase (Decrease) | 10,206,585 | 1,877,963 | 9,430,052 | 11,587,298 | 9,333,774 | -19.4% |
| Fund Balance - July 1 | 50,226,794 | 55,355,173 | 57,084,232 | 55,640,619 | 52,537,582 | -5.6% |
| Transfers | (5,078,205) | (148,904) | (10,873,665) | (14,690,335) | (10,547,383) | -28.2% |
| Fund Balance - June 30 | 55,355,173 | 57,084,232 | 55,640,619 | 52,537,582 | 51,323,973 | -2.3% |





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT TEACHERS' FUND

| | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| Revenues: | | | | | | |
| Local | 30,481,816 | 31,718,983 | 31,643,696 | 38,307,081 | 38,055,128 | -0.7% |
| County | 1,074,455 | 885,296 | 856,881 | 957,000 | 907,000 | -5.2% |
| State | 66,217,244 | 75,116,113 | 71,808,527 | 75,506,384 | 77,415,243 | 2.5% |
| Federal | 2,276,718 | 4,195,867 | 3,539,932 | 4,134,583 | 5,252,522 | 27.0% |
| Other | - | - | - | - | - | |
| Total Revenues | 100,050,233 | 111,916,260 | 107,849,037 | 118,905,048 | 121,629,893 | 2.3% |
| Expenditures: | | | | | | |
| Salaries | 79,287,217 | 85,504,177 | 89,725,790 | 99,353,146 | 98,795,376 | -0.6% |
| Benefits | 23,185,217 | 25,111,007 | 27,324,001 | 30,025,876 | 30,206,320 | 0.6% |
| Purchased Services | 1,330,955 | 1,922,556 | 2,040,727 | 4,216,361 | 3,175,579 | -24.7% |
| Supplies | - | - | - | - | - | |
| Capital Outlay | - | - | - | - | - | |
| Other | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | |
| Total Expenditures | 103,803,389 | 112,537,740 | 119,090,519 | 133,595,383 | 132,177,275 | -1.1% |
| Yearly Increase (Decrease) | (3,753,156) | (621,480) | (11,241,482) | (14,690,335) | (10,547,383) | -28.2% |
| Fund Balance - July 1 | 6,119,993 | 2,366,837 | 1,745,357 | 0 | 0 | 0.0% |
| Transfers | | - | 9,496,126 | 14,690,335 | 10,547,383 | -28.2% |
| Fund Balance - June 30 | 2,366,837 | 1,745,357 | 0 | 0 | 0 | 0.0% |





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT CAPITAL PROJECTS FUND

| | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Budget | 2020-2021 Budget | 2021-2022 Budget | % Change |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Revenues: | | | | | | |
| Local | 19,387,668 | 18,942,954 | 15,627,416 | 19,613,135 | 15,406,877 | -21.4% |
| County | 266,154 | 254,460 | 261,416 | 308,000 | 308,000 | 0.0% |
| State | 689,115 | 771,412 | 3,576,425 | 500,000 | 500,000 | 0.0% |
| Federal | 4,722 | - | 6,998 | - | - | - |
| Other | 103,483 | 125,114,787 | 148,147 | 105,000,000 | - | -100.0% |
| Total Revenues | 20,451,141 | 145,083,613 | 19,620,402 | 125,421,135 | 16,214,877 | -87.1% |
| Expenditures: | | | | | | |
| Salaries | - | - | - | - | - | - |
| Benefits | - | - | - | - | - | - |
| Purchased Services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Capital Outlay | 19,645,856 | 29,396,610 | 92,266,712 | 101,480,697 | 81,979,434 | -19.2% |
| Other | 3,808,829 | 432,482 | 11,554 | 370,433 | 15,000 | -96.0% |
| Debt Service | - | 4,351,907 | 4,047,042 | 4,270,552 | 4,096,468 | -4.1% |
| Total Expenditures | 23,454,685 | 34,180,999 | 96,325,308 | 106,121,682 | 86,090,902 | -18.9% |
| Yearly Increase (Decrease) | (3,003,544) | 110,902,614 | (76,704,906) | 19,299,453 | (69,876,025) | -462.1% |
| Fund Balance - July 1 | 19,188,145 | 21,262,807 | 132,314,324 | 56,986,957 | 76,286,411 | 33.9% |
| Transfers | 5,078,205 | 148,904 | 1,377,539 | - | - | |
| Fund Balance - June 30 | 21,262,807 | 132,314,324 | 56,986,957 | 76,286,411 | 6,410,385 | -91.6% |





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 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 | North Point High School | \$4,000,000 |
| | Security | |
| Prop C | New Middle School | \$40,500,000 |
| | Frontier Middle School Addition | |
| | Wentzville Middle School Addition | |
| | South Middle Addition | |
| | Architect fees - Bond | |
| | HVAC Equipment | \$350,000 |
| | District Concrete | \$200,000 |
| | District Roofing | \$625,000 |
| | District Flooring | \$45,000 |
| | District Asphalt | \$450,000 |
| | Support Services | \$50,000 |
| | THS FACS Room | \$500,000 |
| | Holt shops | \$500,000 |
| | Heritage windows | \$1,200,000 |
| | Heritage interior doors and frames | \$750,000 |
| | Heritage exterior | \$1,000,000 |
| | Architect fees - District | \$200,000 |



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT DEBT SERVICE FUND

| | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Revenues: | | | | | | |
| Local | 20,102,526 | 23,424,171 | 21,050,729 | 21,989,813 | 23,667,273 | 7.6% |
| County | 427,641 | 407,946 | 436,079 | 401,000 | 401,000 | 0.0% |
| State | 3,775,000 | 3,775,000 | 3,775,000 | - | - | |
| Federal | 141,623 | 278,946 | - | - | - | |
| Other | 11,075,000 | 32,290,000 | - | - | - | |
| Total Revenues | 35,521,789 | 60,176,063 | 25,261,807 | 22,390,813 | 24,068,273 | 7.5% |
| Expenditures: | | | | | | |
| Principal | 11,250,000 | 66,240,573 | 10,871,508 | 11,218,131 | 13,200,000 | 17.7% |
| Interest | 5,001,904 | 9,184,623 | 10,781,856 | 10,516,299 | 10,782,522 | 2.5% |
| Other | 128,916 | 22,726 | 3,526 | 15,000 | 15,000 | 0.0% |
| Total Expenditures | 16,380,820 | 75,447,922 | 21,656,891 | 21,749,430 | 23,997,522 | 10.3% |
| Yearly Increase (Decrease) | 19,140,970 | (15,271,859) | 3,604,917 | 641,383 | 70,751 | -89.0% |
| Fund Balance - July 1 | 19,073,250 | 38,214,220 | 22,942,361 | 26,547,277 | 27,188,660 | 2.4% |
| Fund Balance - June 30 | 38,214,220 | 22,942,361 | 26,547,277 | 27,188,660 | 27,259,411 | 0.3% |





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

DEBT OBLIGATION

BOND AMORTIZATION SCHEDULE

| FISCAL YEAR | September 1 Interest Payment | March 1 Interest Payment | March 1 Principal Payment | Total Payments |
|-------------|---------------------------------|-----------------------------|------------------------------|-------------------|
| 2022 | 5,391,261 | 5,391,261 | 13,200,000 | 23,982,521 |
| 2023 | 5,130,074 | 5,130,074 | 14,190,000 | 24,450,149 |
| 2024 | 4,840,124 | 4,840,124 | 15,355,000 | 25,035,249 |
| 2025 | 4,592,391 | 8,035,415 | 10,726,975 | 23,354,781 |
| 2026 | 4,383,441 | 5,972,998 | 13,480,443 | 23,836,881 |
| 2027 | 4,207,541 | 7,048,910 | 13,023,631 | 24,280,081 |
| 2028 | 4,070,791 | 5,995,214 | 14,835,576 | 24,901,581 |
| 2029 | 3,829,541 | 4,904,411 | 16,000,130 | 24,734,081 |
| 2030 | 3,551,841 | 3,551,841 | 16,945,000 | 24,048,681 |
| 2031 | 3,269,191 | 3,269,191 | 17,580,000 | 24,118,381 |
| 2032 | 2,917,591 | 2,917,591 | 18,295,000 | 24,130,181 |
| 2033 | 2,551,691 | 2,551,691 | 19,010,000 | 24,113,381 |
| 2034 | 2,203,541 | 2,203,541 | 19,685,000 | 24,092,081 |
| 2035 | 1,875,191 | 1,875,191 | 20,355,000 | 24,105,381 |
| 2036 | 1,535,141 | 1,535,141 | 21,050,000 | 24,120,281 |
| 2037 | 1,182,141 | 1,182,141 | 21,765,000 | 24,129,281 |
| 2038 | 816,491 | 816,491 | 22,510,000 | 24,142,981 |
| 2039 | 437,391 | 437,391 | 23,110,000 | 23,984,781 |
| 2040 | 220,734 | 220,734 | 23,545,000 | 23,986,469 |
| TOTALS | \$57,006,103 | \$67,879,349 | \$334,661,754 | \$459,547,206 |



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

BONDING CAPACITY

With the current level of outstanding debt, the District is estimating \$59 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 |
|-------------|-----------------|------------------|------------------------|--------------------|------------------------|
| 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% |
| 2021 | \$2,351,865,527 | \$352,779,829 | \$334,661,754 | \$18,118,075 | 14.23% |
| Est 2022 | \$2,539,246,489 | \$380,886,973 | \$321,461,754 | \$59,425,219 | 12.66% |

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





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION ALL FUNDS

| | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Revenues: | | | | | | |
| Local | 134,357,605 | 142,052,879 | 136,120,487 | 153,729,790 | 152,064,330 | -1.1% |
| County | 3,293,584 | 3,014,070 | 3,109,482 | 3,096,000 | 3,146,000 | 1.6% |
| State | 82,303,536 | 86,601,453 | 92,187,004 | 92,030,546 | 93,817,698 | 1.9% |
| Federal | 5,237,397 | 6,129,629 | 5,737,484 | 11,167,554 | 11,486,080 | 2.9% |
| Other | 11,323,024 | 157,525,053 | 337,376 | 105,120,000 | 120,000 | -99.9% |
| Total Revenues | 236,515,145 | 395,323,083 | 237,491,834 | 365,143,889 | 260,634,108 | -28.6% |
| Instructional Expenditures: | | | | | | |
| Elementary | 39,380,666 | 42,650,718 | 45,215,890 | 41,800,246 | 42,547,436 | 1.8% |
| Middle | 10,989,066 | 12,296,699 | 12,852,615 | 13,928,999 | 14,561,045 | 4.5% |
| Senior High | 21,010,824 | 21,810,915 | 22,907,477 | 25,045,518 | 26,805,340 | 7.0% |
| Summer School | 1,295,124 | 1,772,637 | 1,400,148 | 638,602 | 1,937,198 | 203.3% |
| Special Instruction | 22,578,787 | 21,251,390 | 22,428,951 | 31,742,462 | 25,473,025 | -19.8% |
| Supplemental Instruction | 1,708,875 | 1,832,580 | 1,355,291 | 3,005,473 | 3,295,849 | 9.7% |
| Early Childhood Special Education | 4,945,918 | 2,479,716 | 2,492,534 | 3,019,688 | 3,202,525 | 6.1% |
| Career Education | 133,644 | 13,140 | 214,176 | 597,624 | 641,739 | 7.4% |
| Student Activities | 5,375,457 | 4,272,054 | 3,578,352 | 4,219,750 | 4,683,518 | 11.0% |
| Tuition & Contracted Education | 1,330,955 | 1,931,189 | 2,039,112 | 4,216,361 | 3,175,579 | -24.7% |
| Total Instructional Expenditures | 108,749,318 | 110,311,040 | 114,484,546 | 128,214,722 | 126,323,254 | -1.5% |
| Support Services Expenditures: | | | | | | |
| Attendance | 1,576,250 | 2,035,739 | 3,050,788 | 3,520,731 | 3,531,127 | 0.3% |
| Guidance | 5,569,712 | 3,894,098 | 3,872,468 | 4,329,999 | 4,333,339 | 0.1% |
| Health, Psych, Speech & Audio | 2,644,081 | 11,226,576 | 11,702,063 | 13,819,333 | 13,361,760 | -3.3% |
| Improvement of Instruction | 2,633,130 | 1,509,123 | 1,638,017 | 2,324,106 | 1,774,234 | -23.7% |
| Professional Development | 670,071 | 809,123 | 626,787 | 433,292 | 737,778 | 70.3% |
| Media Services | 3,062,804 | 2,963,014 | 3,112,339 | 3,658,166 | 3,491,738 | -4.5% |
| Board of Education Services | 962,821 | 1,101,361 | 1,240,227 | 1,333,925 | 1,353,349 | 1.5% |
| Executive Administration | 804,182 | 4,047,752 | 5,226,363 | 4,612,143 | 4,389,960 | -4.8% |
| Building Level Administration | 9,917,525 | 10,404,252 | 10,579,970 | 12,592,910 | 11,465,676 | -9.0% |
| Business/Central Services | 1,547,515 | 1,718,490 | 1,780,114 | 2,072,240 | 1,871,283 | -9.7% |
| Operation of Plant | 19,999,990 | 18,199,381 | 19,446,852 | 22,553,878 | 27,195,820 | 20.6% |
| Pupil Transportation | 10,307,462 | 12,456,116 | 10,981,957 | 13,131,413 | 13,881,341 | 5.7% |
| Food Services | 6,095,346 | 6,668,493 | 5,528,606 | 5,407,532 | 6,313,982 | 16.8% |
| Central Office Support Services | 3,323,067 | 3,383,702 | 3,781,868 | 5,325,064 | 4,976,781 | -6.5% |
| Total Support Services Expenditures | 69,113,956 | 80,417,219 | 82,568,421 | 95,114,732 | 98,678,168 | 3.7% |
| Total Instruction & Support Expenditures | 177,863,274 | 190,728,259 | 197,052,967 | 223,329,454 | 225,001,422 | 0.7% |
| Community Services Expenditures | 2,347,909 | 3,726,512 | 3,663,123 | 4,784,221 | 5,123,580 | 7.1% |
| Facilities Acquisition & Construction Exp. | 13,523,459 | 23,748,763 | 85,971,677 | 94,202,000 | 73,419,000 | -22.1% |
| Principal & Interest Expenditures | 20,189,648 | 80,232,311 | 25,715,487 | 26,390,415 | 28,108,990 | 6.5% |
| Total Expenditures | 213,924,290 | 298,435,845 | 312,403,254 | 348,706,090 | 331,652,991 | -4.9% |
| Yearly Increase (Decrease) | 22,590,855 | 96,887,238 | (74,911,420) | 16,437,799 | (71,018,883) | -532.0% |
| Fund Balance - July 1 | 94,608,182 | 117,199,037 | 214,086,275 | 139,174,855 | 155,612,654 | 11.8% |
| Fund Balance - June 30 | 117,199,037 | 214,086,275 | 139,174,855 | 155,612,654 | 84,593,771 | -45.6% |



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

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

| | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Revenues: | | | | | | |
| Local | 114,255,080 | 118,628,707 | 115,069,759 | 131,739,977 | 128,397,057 | -2.5% |
| County | 2,865,942 | 2,606,124 | 2,673,404 | 2,695,000 | 2,745,000 | 1.9% |
| State | 78,528,536 | 82,826,453 | 88,412,004 | 92,030,546 | 93,817,698 | 1.9% |
| Federal | 5,095,775 | 5,850,683 | 5,737,484 | 11,167,554 | 11,486,080 | 2.9% |
| Other | 248,024 | 125,235,053 | 337,376 | 105,120,000 | 120,000 | -99.9% |
| Total Revenues | 200,993,356 | 335,147,020 | 212,230,026 | 342,753,076 | 236,565,835 | -31.0% |
| Instructional Expenditures: | | | | | | |
| Elementary | 39,380,666 | 42,650,718 | 45,215,890 | 42,075,246 | 42,547,436 | 1.1% |
| Middle | 10,989,066 | 12,296,699 | 12,852,615 | 13,928,999 | 14,561,045 | 4.5% |
| Senior High | 21,010,824 | 21,810,915 | 22,907,477 | 25,045,518 | 26,805,340 | 7.0% |
| Summer School | 1,295,124 | 1,772,637 | 1,400,148 | 638,602 | 1,937,198 | 203.3% |
| Special Instruction | 22,578,787 | 21,251,444 | 22,428,951 | 31,752,462 | 25,473,025 | -19.8% |
| Supplemental Instruction | 1,708,875 | 1,832,526 | 1,355,291 | 3,005,473 | 3,295,849 | 9.7% |
| Early Childhood Special Education | 4,945,918 | 2,479,716 | 2,492,534 | 3,019,688 | 3,202,525 | 6.1% |
| Career Education | 133,644 | 13,140 | 214,176 | 597,624 | 641,739 | 7.4% |
| Student Activities | 5,375,457 | 4,272,054 | 3,578,352 | 4,219,750 | 4,683,518 | 11.0% |
| Tuition & Contracted Education | 1,330,955 | 1,931,189 | 2,039,112 | 4,216,361 | 3,175,579 | -24.7% |
| Total Instructional Expenditures | 108,749,317 | 110,311,040 | 114,484,546 | 128,499,722 | 126,323,254 | -1.7% |
| Support Services Expenditures: | | | | | | |
| Attendance | 1,576,250 | 2,035,739 | 3,050,788 | 3,520,731 | 3,531,127 | 0.3% |
| Guidance | 5,569,712 | 3,894,098 | 3,872,468 | 4,329,999 | 4,333,339 | 0.1% |
| Health, Psych, Speech & Audio | 2,644,081 | 11,226,576 | 11,702,063 | 13,339,333 | 13,361,760 | 0.2% |
| Improvement of Instruction | 2,633,130 | 1,509,123 | 1,638,017 | 2,324,106 | 1,774,234 | -23.7% |
| Professional Development | 670,071 | 809,123 | 626,787 | 433,292 | 737,778 | 70.3% |
| Media Services | 3,062,804 | 2,963,014 | 3,112,339 | 3,658,166 | 3,491,738 | -4.5% |
| Board of Education Services | 962,821 | 1,101,361 | 1,240,227 | 1,333,925 | 1,353,349 | 1.5% |
| Executive Administration | 804,182 | 4,047,752 | 5,226,363 | 4,612,143 | 4,394,335 | -4.7% |
| Building Level Administration | 9,917,525 | 10,404,252 | 10,579,970 | 12,592,910 | 11,461,301 | -9.0% |
| Business/Central Services | 1,547,515 | 1,718,490 | 1,780,114 | 2,072,240 | 1,871,283 | -9.7% |
| Operation of Plant | 19,999,990 | 18,199,381 | 19,446,852 | 22,663,878 | 27,195,820 | 20.0% |
| Pupil Transportation | 10,307,462 | 12,456,116 | 10,981,957 | 13,168,413 | 13,881,341 | 5.4% |
| Food Services | 6,095,346 | 6,668,493 | 5,528,606 | 5,417,532 | 6,313,982 | 16.5% |
| Central Office Support Services | 3,323,067 | 3,383,702 | 3,781,868 | 5,328,064 | 4,976,781 | -6.6% |
| Total Support Services Expenditures | 69,113,956 | 80,417,219 | 82,568,421 | 94,794,732 | 98,678,168 | 4.1% |
| Total Instruction & Support Expenditures | 177,863,273 | 190,728,259 | 197,052,967 | 223,294,454 | 225,001,422 | 0.8% |
| Community Services Expenditures | 2,347,909 | 3,726,512 | 3,663,123 | 4,784,221 | 5,123,580 | 7.1% |
| Facilities Acquisition & Construction Exp. | 13,523,459 | 23,748,763 | 85,971,677 | 94,237,000 | 73,419,000 | -22.1% |
| Principal & Interest Expenditures | 3,808,829 | 4,784,389 | 4,058,596 | 4,640,985 | 4,111,468 | -11.4% |
| Total Expenditures | 197,543,470 | 222,987,923 | 290,746,363 | 326,956,660 | 307,655,470 | -5.9% |
| Yearly Increase (Decrease) | 3,449,886 | 112,159,097 | (78,516,337) | 15,796,416 | (71,089,635) | -550.0% |
| Fund Balance - July 1 | 75,534,932 | 78,984,818 | 191,143,915 | 112,627,578 | 128,423,994 | 14.0% |
| Fund Balance - June 30 | 78,984,818 | 191,143,915 | 112,627,578 | 128,423,994 | 57,334,359 | -55.4% |



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION GENERAL AND TEACHERS' FUNDS

| | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Revenues: | | | | | | |
| Local | 94,867,412 | 99,685,754 | 99,442,343 | 112,126,842 | 112,990,180 | 0.8% |
| County | 2,599,789 | 2,351,664 | 2,411,988 | 2,387,000 | 2,437,000 | 2.1% |
| State | 77,839,421 | 82,055,040 | 84,835,579 | 91,530,546 | 93,317,698 | 2.0% |
| Federal | 5,091,053 | 5,850,683 | 5,730,486 | 11,167,554 | 11,486,080 | 2.9% |
| Other | 144,541 | 120,266 | 189,228 | 120,000 | 120,000 | 0.0% |
| Total Revenues | 180,542,214 | 190,063,407 | 192,609,624 | 217,331,941 | 220,350,958 | 1.4% |
| Instructional Expenditures: | | | | | | |
| Elementary | 39,163,329 | 42,610,603 | 45,165,781 | 41,394,223 | 42,539,936 | 2.8% |
| Middle | 10,952,909 | 12,231,543 | 12,758,026 | 13,907,479 | 14,517,408 | 4.4% |
| Senior High | 20,881,705 | 21,652,471 | 22,821,523 | 24,826,789 | 26,682,416 | 7.5% |
| Summer School | 1,295,124 | 1,772,637 | 1,400,148 | 638,602 | 1,937,198 | 203.3% |
| Special Instruction | 22,562,417 | 21,246,545 | 22,411,778 | 31,740,062 | 25,446,625 | -19.8% |
| Supplemental Instruction | 1,708,875 | 1,832,526 | 1,355,291 | 3,005,473 | 3,295,849 | 9.7% |
| Early Childhood Special Education | 4,942,793 | 2,478,503 | 2,492,534 | 3,010,668 | 3,200,525 | 6.3% |
| Career Education | 129,551 | 13,140 | 180,070 | 347,543 | 301,847 | -13.1% |
| Student Activities | 5,375,457 | 4,272,054 | 3,571,130 | 4,219,750 | 4,683,518 | 11.0% |
| Tuition & Contracted Education | 1,330,955 | 1,931,189 | 2,039,112 | 4,216,361 | 3,175,579 | -24.7% |
| Total Instructional Expenditures | 108,343,116 | 110,041,212 | 114,195,391 | 127,306,951 | 125,780,900 | -1.2% |
| Support Services Expenditures: | | | | | | |
| Attendance | 1,576,250 | 2,035,739 | 3,050,788 | 3,520,731 | 3,531,127 | 0.3% |
| Guidance | 5,569,712 | 3,894,098 | 3,872,468 | 4,329,999 | 4,333,339 | 0.1% |
| Health, Psych, Speech & Audio | 2,644,081 | 11,224,944 | 11,689,627 | 13,284,533 | 13,348,960 | 0.5% |
| Improvement of Instruction | 2,633,130 | 1,509,123 | 1,638,017 | 2,324,106 | 1,774,234 | -23.7% |
| Professional Development | 670,071 | 809,123 | 626,787 | 433,292 | 737,778 | 70.3% |
| Media Services | 3,062,804 | 2,961,814 | 3,112,339 | 3,658,166 | 3,491,738 | -4.5% |
| Board of Education Services | 962,821 | 1,101,361 | 1,240,227 | 1,333,925 | 1,353,349 | 1.5% |
| Executive Administration | 804,182 | 3,995,434 | 4,270,435 | 4,612,143 | 4,389,960 | -4.8% |
| Building Level Administration | 9,915,859 | 10,155,391 | 10,444,747 | 11,556,982 | 11,461,301 | -0.8% |
| Business/Central Services | 1,537,138 | 1,714,842 | 1,780,114 | 2,042,225 | 1,858,533 | -9.0% |
| Operation of Plant | 15,805,673 | 15,968,651 | 15,805,726 | 18,662,244 | 20,506,820 | 9.9% |
| Pupil Transportation | 9,066,843 | 9,849,350 | 9,845,507 | 11,937,518 | 12,729,185 | 6.6% |
| Food Services | 6,017,141 | 6,519,527 | 5,528,606 | 5,397,532 | 6,293,982 | 16.6% |
| Central Office Support Services | 3,207,344 | 3,299,806 | 3,660,345 | 5,251,911 | 4,854,781 | -7.6% |
| Total Support Services Expenditures | 63,473,049 | 75,039,200 | 76,565,733 | 88,345,307 | 90,665,087 | 2.6% |
| Total Instruction & Support Expenditures | 171,816,165 | 185,080,412 | 190,761,123 | 215,652,257 | 216,445,987 | 0.4% |
| Community Services Expenditures | 2,272,620 | 3,726,512 | 3,659,931 | 4,782,721 | 5,118,580 | 7.0% |
| Facilities Acquisition & Construction Exp. | - | - | - | - | - | |
| Principal & Interest Expenditures | - | - | - | - | - | |
| Total Expenditures | 174,088,785 | 188,806,924 | 194,421,055 | 220,434,978 | 221,564,567 | 0.5% |
| Yearly Increase (Decrease) | 6,453,429 | 1,256,483 | (1,811,431) | (3,103,037) | (1,213,609) | -60.9% |
| Fund Balance - July 1 | 56,346,788 | 57,722,011 | 58,829,590 | 55,640,621 | 52,537,583 | -5.6% |
| Transfers | (5,078,205) | (148,904) | (1,377,539) | - | - | |
| Fund Balance - June 30 | 57,722,011 | 58,829,590 | 55,640,621 | 52,537,583 | 51,323,974 | -2.3% |



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION GENERAL FUND

| | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Revenues: | | | | | | |
| Local | 64,385,596 | 67,966,770 | 67,798,647 | 73,819,762 | 74,935,052 | 1.5% |
| County | 1,525,333 | 1,466,368 | 1,555,106 | 1,430,000 | 1,530,000 | 7.0% |
| State | 11,622,177 | 6,938,927 | 13,027,052 | 16,024,162 | 15,902,455 | -0.8% |
| Federal | 2,814,335 | 1,654,816 | 2,190,554 | 7,032,970 | 6,233,559 | -11.4% |
| Other | 144,541 | 120,266 | 189,228 | 120,000 | 120,000 | 0.0% |
| Total Revenues | 80,491,981 | 78,147,148 | 84,760,587 | 98,426,893 | 98,721,066 | 0.3% |
| Instructional Expenditures: | | | | | | |
| Elementary | 3,586,873 | 4,861,121 | 5,351,053 | 4,290,089 | 4,043,911 | -5.7% |
| Middle | 1,110,928 | 1,470,870 | 1,384,654 | 1,494,626 | 1,565,580 | 4.7% |
| Senior High | 2,115,483 | 1,915,848 | 1,677,719 | 1,896,907 | 1,575,324 | -17.0% |
| Summer School | 624,051 | 955,823 | 940,764 | 193,279 | 1,112,218 | 475.4% |
| Special Instruction | 7,084,585 | 7,881,789 | 7,899,514 | 9,284,943 | 9,376,494 | 1.0% |
| Supplemental Instruction | 35,335 | 42,552 | 27,603 | 95,427 | 14,554 | -84.7% |
| Early Childhood Special Education | 2,002,305 | 1,033,260 | 1,031,249 | 1,240,119 | 1,268,881 | 2.3% |
| Career Education | 129,551 | 13,140 | 180,070 | 347,543 | 301,847 | -13.1% |
| Student Activities | 4,018,048 | 2,862,704 | 2,130,691 | 2,750,225 | 2,810,284 | 2.2% |
| Tuition & Contracted Education | - | 8,633 | - | - | - | - |
| Total Instructional Expenditures | 20,707,158 | 21,045,741 | 20,623,318 | 21,593,158 | 22,069,092 | 2.2% |
| Support Services Expenditures: | | | | | | |
| Attendance | 1,576,250 | 2,035,739 | 2,097,392 | 2,414,414 | 2,443,498 | 1.2% |
| Guidance | 338,412 | 135,231 | 118,853 | 123,399 | 131,116 | 6.3% |
| Health, Psych, Speech & Audio | 2,644,081 | 4,292,988 | 4,346,177 | 5,583,514 | 5,559,681 | -0.4% |
| Improvement of Instruction | 908,824 | 777,233 | 742,940 | 1,454,715 | 661,593 | -54.5% |
| Professional Development | 447,588 | 583,185 | 452,651 | 325,485 | 500,009 | 53.6% |
| Media Services | 1,417,308 | 1,227,659 | 1,364,462 | 1,659,662 | 1,390,099 | -16.2% |
| Board of Education Services | 962,821 | 1,101,361 | 1,240,227 | 1,333,925 | 1,353,349 | 1.5% |
| Executive Administration | 391,185 | 1,358,387 | 1,466,054 | 1,472,391 | 1,174,745 | -20.2% |
| Building Level Administration | 3,569,797 | 3,338,817 | 3,306,074 | 3,924,841 | 3,744,289 | -4.6% |
| Business/Central Services | 1,537,138 | 1,714,842 | 1,780,114 | 2,042,225 | 1,858,533 | -9.0% |
| Operation of Plant | 15,805,673 | 15,968,651 | 15,805,726 | 18,662,244 | 20,506,820 | 9.9% |
| Pupil Transportation | 9,066,843 | 9,849,350 | 9,845,507 | 11,937,518 | 12,729,185 | 6.6% |
| Food Services | 6,017,141 | 6,519,527 | 5,528,606 | 5,397,532 | 6,293,982 | 16.6% |
| Central Office Support Services | 2,727,492 | 2,702,741 | 3,059,423 | 4,595,613 | 4,184,711 | -8.9% |
| Total Support Services Expenditures | 47,410,552 | 51,605,709 | 51,154,206 | 60,927,478 | 62,531,610 | 2.6% |
| Total Instruction & Support Expenditures | 68,117,711 | 72,651,450 | 71,777,524 | 82,520,636 | 84,600,702 | 2.5% |
| Community Services Expenditures | 2,167,686 | 3,617,734 | 3,553,012 | 4,318,959 | 4,786,590 | 10.8% |
| Facilities Acquisition & Construction Exp. | - | - | - | - | - | - |
| Principal & Interest Expenditures | - | - | - | - | - | - |
| Total Expenditures | 70,285,396 | 76,269,184 | 75,330,536 | 86,839,595 | 89,387,292 | 2.9% |
| Yearly Increase (Decrease) | 10,206,585 | 1,877,963 | 9,430,052 | 11,587,298 | 9,333,774 | -19.4% |
| Fund Balance - July 1 | 50,226,794 | 55,355,174 | 57,084,233 | 55,640,620 | 52,537,583 | -5.6% |
| Transfer | (5,078,205) | (148,904) | (10,873,665) | (14,690,335) | (10,547,383) | -28.2% |
| Fund Balance - June 30 | 55,355,174 | 57,084,233 | 55,640,620 | 52,537,583 | 51,323,974 | -2.3% |



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION TEACHERS' FUND

| | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| Revenues: | | | | | | |
| Local | 30,481,816 | 31,718,983 | 31,643,696 | 38,307,081 | 38,055,128 | -0.7% |
| County | 1,074,455 | 885,296 | 856,881 | 957,000 | 907,000 | -5.2% |
| State | 66,217,244 | 75,116,113 | 71,808,527 | 75,506,384 | 77,415,243 | 2.5% |
| Federal | 2,276,718 | 4,195,867 | 3,539,932 | 4,134,583 | 5,252,522 | 27.0% |
| Other | - | - | - | - | - | |
| Total Revenues | 100,050,233 | 111,916,260 | 107,849,037 | 118,905,048 | 121,629,893 | 2.3% |
| Instructional Expenditures: | | | | | | |
| Elementary | 35,576,456 | 37,749,481 | 39,814,728 | 37,104,134 | 38,496,025 | 3.8% |
| Middle | 9,841,982 | 10,760,673 | 11,373,371 | 12,412,853 | 12,951,828 | 4.3% |
| Senior High | 18,766,222 | 19,736,623 | 21,143,803 | 22,929,883 | 25,107,092 | 9.5% |
| Summer School | 671,073 | 816,814 | 459,384 | 445,323 | 824,980 | 85.3% |
| Special Instruction | 15,477,832 | 13,364,756 | 14,512,263 | 22,455,119 | 16,070,131 | -28.4% |
| Supplemental Instruction | 1,673,540 | 1,789,975 | 1,327,688 | 2,910,046 | 3,281,295 | 12.8% |
| Early Childhood Special Education | 2,940,489 | 1,445,243 | 1,461,285 | 1,770,549 | 1,931,644 | 9.1% |
| Career Education | - | - | - | - | - | |
| Student Activities | 1,357,410 | 1,409,350 | 1,440,438 | 1,469,525 | 1,873,234 | 27.5% |
| Tuition & Contracted Education | 1,330,955 | 1,922,556 | 2,039,112 | 4,216,361 | 3,175,579 | -24.7% |
| Total Instructional Expenditures | 87,635,958 | 88,995,470 | 93,572,073 | 105,713,792 | 103,711,808 | -1.9% |
| Support Services Expenditures: | | | | | | |
| Attendance | - | - | 953,396 | 1,106,317 | 1,087,629 | -1.7% |
| Guidance | 5,231,300 | 3,758,867 | 3,753,615 | 4,206,600 | 4,202,223 | -0.1% |
| Health, Psych, Speech & Audio | - | 6,931,956 | 7,343,450 | 7,701,019 | 7,789,279 | 1.1% |
| Improvement of Instruction | 1,724,306 | 731,890 | 895,077 | 869,392 | 1,112,641 | 28.0% |
| Professional Development | 222,482 | 225,938 | 174,136 | 107,807 | 237,769 | 120.6% |
| Media Services | 1,645,496 | 1,734,155 | 1,747,877 | 1,998,504 | 2,101,639 | 5.2% |
| Board of Education Services | - | - | - | - | - | |
| Executive Administration | 412,997 | 2,637,047 | 2,804,381 | 3,139,752 | 3,215,215 | 2.4% |
| Building Level Administration | 6,346,062 | 6,816,574 | 7,138,673 | 7,632,141 | 7,717,012 | 1.1% |
| Business/Central Services | - | - | - | - | - | |
| Operation of Plant | - | - | - | - | - | |
| Pupil Transportation | - | - | - | - | - | |
| Food Services | - | - | - | - | - | |
| Central Office Support Services | 479,853 | 597,065 | 600,922 | 656,298 | 670,070 | 2.1% |
| Total Support Services Expenditures | 16,062,497 | 23,433,492 | 25,411,527 | 27,417,829 | 28,133,477 | 2.6% |
| Total Instruction & Support Expenditures | 103,698,455 | 112,428,962 | 118,983,600 | 133,131,621 | 131,845,285 | -1.0% |
| Community Services Expenditures | 104,934 | 108,778 | 106,919 | 463,762 | 331,990 | -28.4% |
| Facilities Acquisition & Construction Exp. | - | - | - | - | - | |
| Principal & Interest Expenditures | - | - | - | - | - | |
| Total Expenditures | 103,803,389 | 112,537,740 | 119,090,519 | 133,595,383 | 132,177,275 | -1.1% |
| Yearly Increase (Decrease) | (3,753,156) | (621,480) | (11,241,482) | (14,690,335) | (10,547,383) | -28.2% |
| Fund Balance - July 1 | 6,119,993 | 2,366,837 | 1,745,357 | 0 | 0 | 0.0% |
| Transfer | - | - | 9,496,126 | 14,690,335 | 10,547,383 | |
| Fund Balance - June 30 | 2,366,837 | 1,745,357 | 0 | 0 | 0 | 0.0% |



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION CAPITAL PROJECTS FUND

| | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Revenues: | | | | | | |
| Local | 19,387,668 | 18,942,954 | 15,627,416 | 19,613,135 | 15,406,877 | -21.4% |
| County | 266,154 | 254,460 | 261,416 | 308,000 | 308,000 | 0.0% |
| State | 689,115 | 771,412 | 3,576,425 | 500,000 | 500,000 | 0.0% |
| Federal | 4,722 | - | 6,998 | - | - | - |
| Other | 103,483 | 125,114,787 | 148,147 | 105,000,000 | - | -100.0% |
| Total Revenues | 20,451,141 | 145,083,613 | 19,620,402 | 125,421,135 | 16,214,877 | -87.1% |
| Instructional Expenditures: | | | | | | |
| Elementary | 217,337 | 40,115 | 50,109 | 681,023 | 7,500 | -98.9% |
| Middle | 36,157 | 65,156 | 94,589 | 21,520 | 43,637 | 102.8% |
| Senior High | 129,120 | 158,444 | 85,954 | 218,728 | 122,924 | -43.8% |
| Summer School | - | - | - | - | 0 | - |
| Special Instruction | 16,370 | 4,899 | 17,174 | 12,400 | 26,400 | 112.9% |
| Supplemental Instruction | - | - | - | - | 0 | - |
| Early Childhood Special Education | 3,125 | 1,213 | - | 9,020 | 2,000 | -77.8% |
| Career Education | 4,093 | - | 34,106 | 250,081 | 339,892 | 35.9% |
| Student Activities | - | - | 7,223 | - | 0 | - |
| Tuition & Contracted Education | - | - | - | - | 0 | - |
| Total Instructional Expenditures | 406,202 | 269,828 | 289,155 | 1,192,772 | 542,353 | -54.5% |
| Support Services Expenditures: | | | | | | |
| Attendance | - | - | - | - | - | - |
| Guidance | - | - | - | - | - | - |
| Health, Psych, Speech & Audio | - | 1,632 | 12,436 | 54,800 | 12,800 | -76.6% |
| Improvement of Instruction | - | - | - | - | - | - |
| Professional Development | - | - | - | - | - | - |
| Media Services | - | 1,200 | - | - | - | - |
| Board of Education Services | - | - | - | - | - | - |
| Executive Administration | - | 52,318 | 955,929 | - | 4,375 | - |
| Building Level Administration | 1,666 | 248,861 | 135,224 | 1,035,927 | - | -100.0% |
| Business/Central Services | 10,377 | 3,648 | - | 30,015 | 12,750 | -57.5% |
| Operation of Plant | 4,194,317 | 2,230,730 | 3,641,126 | 4,001,635 | 6,689,000 | 67.2% |
| Pupil Transportation | 1,240,619 | 2,606,767 | 1,136,450 | 1,230,895 | 1,152,156 | -6.4% |
| Food Services | 78,205 | 148,966 | - | 20,000 | 20,000 | 0.0% |
| Central Office Support Services | 115,722 | 83,896 | 121,523 | 76,153 | 122,000 | 60.2% |
| Total Support Services Expenditures | 5,640,907 | 5,378,019 | 6,002,688 | 6,449,425 | 8,013,081 | 24.2% |
| Total Instruction & Support Expenditures | 6,047,108 | 5,647,847 | 6,291,844 | 7,642,197 | 8,555,434 | 11.9% |
| Community Services Expenditures | 75,289 | - | 3,191 | 1,500 | 5,000 | 233.4% |
| Facilities Acquisition & Construction Exp. | 13,523,459 | 23,748,763 | 85,971,677 | 94,237,000 | 73,419,000 | -22.1% |
| Principal & Interest Expenditures | 3,808,829 | 4,784,389 | 4,058,596 | 4,640,985 | 4,111,468 | -11.4% |
| Total Expenditures | 23,454,685 | 34,180,999 | 96,325,308 | 106,521,682 | 86,090,903 | -19.2% |
| Yearly Increase (Decrease) | (3,003,544) | 110,902,614 | (76,704,906) | 18,899,453 | (69,876,026) | -469.7% |
| Fund Balance - July 1 | 19,188,145 | 21,262,806 | 132,314,324 | 56,986,957 | 75,886,411 | 33.2% |
| Transfers | 5,078,205 | 148,904 | 1,377,539 | - | - | - |
| Fund Balance - June 30 | 21,262,807 | 132,314,324 | 56,986,957 | 75,886,411 | 6,010,385 | -92.1% |



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION DEBT SERVICE FUND

| | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| Revenues: | | | | | | |
| Local | 20,102,526 | 23,424,171 | 21,050,729 | 21,989,813 | 23,667,273 | 7.6% |
| County | 427,641 | 407,946 | 436,079 | 401,000 | 401,000 | 0.0% |
| State | 3,775,000 | 3,775,000 | 3,775,000 | - | - | |
| Federal | 141,623 | 278,946 | - | - | - | |
| Other | 11,075,000 | 32,290,000 | - | - | - | |
| Total Revenues | 35,521,789 | 60,176,063 | 25,261,807 | 22,390,813 | 24,068,273 | 7.5% |
| Expenditures: | | | | | | |
| Principal | 11,250,000 | 66,240,573 | 10,871,508 | 11,218,131 | 13,200,000 | 17.7% |
| Interest | 5,001,904 | 9,184,623 | 10,781,856 | 10,516,299 | 10,782,522 | 2.5% |
| Other | 128,916 | 22,726 | 3,526 | 15,000 | 15,000 | 0.0% |
| Total Expenditures | 16,380,820 | 75,447,922 | 21,656,891 | 21,749,430 | 23,997,522 | 10.3% |
| Yearly Increase (Decrease) | 19,140,970 | (15,271,859) | 3,604,917 | 641,383 | 70,751 | -89.0% |
| Fund Balance - July 1 | 19,073,250 | 38,214,219 | 22,942,360 | 26,547,277 | 27,188,660 | 2.4% |
| Fund Balance - June 30 | 38,214,219 | 22,942,360 | 26,547,277 | 27,188,660 | 27,259,411 | 0.3% |





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY OBJECT ALL FUNDS

| Object Code | Title | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|-----------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Local: | | | | | | | |
| 5111 | Current Taxes | 91,344,454 | 96,828,995 | 101,403,337 | 117,747,511 | 123,460,487 | 4.9% |
| 5112 | Delinquent Taxes | 5,664,704 | 3,912,826 | 3,265,623 | 3,274,434 | 3,475,960 | 6.2% |
| 5113 | Prop C Sales Taxes | 14,991,583 | 15,754,866 | 16,270,624 | 17,173,875 | 15,891,288 | -7.5% |
| 5114 | Financial Institution Taxes | 293,490 | 63,322 | 56,640 | 40,000 | 45,000 | 12.5% |
| 5115 | M & M (Surcharge Taxes) | 922,495 | 964,712 | 1,024,172 | 900,000 | 900,000 | 0.0% |
| 5116 | In Lieu of Tax | 1,853,678 | 1,762,979 | 1,579,199 | 680,000 | 680,000 | 0.0% |
| 5141-5143 | Earnings on Investments | 2,780,064 | 11,178,240 | 2,922,410 | 5,927,470 | 650,000 | -89.0% |
| 5151-5161 | Food Service - Program | 2,766,044 | 3,051,806 | 2,435,284 | 405,000 | 80,000 | -80.2% |
| 5165 | Food Service - Non-Program | 1,079,778 | 1,560,272 | 1,261,074 | 505,000 | 1,078,095 | 113.5% |
| 5171-5179 | Student Activities | 2,565,165 | 2,371,800 | 1,627,996 | 1,950,000 | 1,950,000 | 0.0% |
| 5181 | Community Services | 2,632,770 | 2,761,223 | 2,339,939 | 2,856,500 | 2,468,500 | -13.6% |
| 5191-5198 | Other Local | 7,463,378 | 1,841,837 | 1,934,189 | 2,270,000 | 1,385,000 | -39.0% |
| Total Local | | 134,357,605 | 142,052,879 | 136,120,487 | 153,729,790 | 152,064,330 | -1.1% |
| County: | | | | | | | |
| 5211 | Fines/Forfeitures/Escheats | 345,645 | 185,723 | 151,104 | 150,000 | 100,000 | -33.3% |
| 5221 | State Assessed Utility Taxes | 2,947,938 | 2,828,347 | 2,958,379 | 2,946,000 | 3,046,000 | 3.4% |
| Total County | | 3,293,584 | 3,014,070 | 3,109,482 | 3,096,000 | 3,146,000 | 1.6% |
| State: | | | | | | | |
| 5311 | Basic Formula | 65,398,781 | 69,679,298 | 72,024,184 | 72,806,978 | 75,272,584 | 3.4% |
| 5312 | Transportation Aid | 1,648,486 | 1,949,669 | 1,944,926 | 1,956,759 | 1,956,759 | 0.0% |
| 5314 | Early Childhood Special Education | 5,437,888 | 6,057,900 | 6,382,635 | 6,000,000 | 6,000,000 | 0.0% |
| 5319 | Classroom Trust | 6,243,850 | 6,392,376 | 5,203,307 | 6,808,812 | 6,646,318 | -2.4% |
| 5324 | Parents as Teachers | 446,933 | 465,468 | 510,580 | 400,000 | 400,000 | 0.0% |
| 5332 | Career Education | 48,494 | 29,010 | 167,254 | 462,997 | 362,037 | -21.8% |
| 5333 | Food Service | 44,269 | - | - | 5,000 | 40,000 | 700.0% |
| 5366 | MO DNR Energy Loan | - | - | 3,073,831 | - | - | - |
| 5359 | Career Educ Enhancement Grant | 198,696 | - | - | - | - | - |
| 5369 | Residential Placement/Excess Cost | 34,402 | 46,938 | 41,791 | 55,000 | 55,000 | 0.0% |
| 5381 | High Need Fund--Special Education | 2,763,506 | 1,979,845 | 2,838,495 | 3,535,000 | 3,085,000 | -12.7% |
| 5397 | Other State | 38,231 | 949 | - | - | - | - |
| Total State | | 82,303,536 | 86,601,453 | 92,187,004 | 92,030,546 | 93,817,698 | 1.9% |
| Federal: | | | | | | | |
| 5412 | Medicaid | 181,938 | 218,070 | 261,649 | 150,000 | 200,000 | 33.3% |
| 5437, 5438, 5441 | Individuals with Disabilities (IDEA) | 1,600,008 | 3,731,167 | 2,338,009 | 3,023,547 | 3,091,148 | 2.2% |
| 5442 | Early Childhood Special Education | 758,691 | 405,060 | 232,839 | 387,148 | 322,707 | -16.6% |
| 5445 | School Lunch Program | 1,530,275 | 18,791 | 1,130,196 | 3,050,000 | 4,335,380 | 42.1% |
| 5446 | School Breakfast Program | 274,451 | 2,112 | 200,166 | 550,000 | 653,940 | 18.9% |
| 5447 | Special Milk Program | - | 196,229 | 2,417 | - | - | - |
| 5448 | After School Snack Program | 10,238 | 390 | 11,779 | 15,000 | 10,000 | -33.3% |
| 5451, 5452 | Title I | 626,027 | 1,040,786 | 1,041,880 | 1,020,750 | 425,638 | -58.3% |
| 5423-5425, 5428 | CARES | - | - | - | 2,208,667 | 2,000,000 | - |
| 5427, 5455-5499 | Other Federal | 255,769 | 517,022 | 518,550 | 762,442 | 447,267 | -41.3% |
| Total Federal | | 5,237,397 | 6,129,629 | 5,737,484 | 11,167,554 | 11,486,080 | 2.9% |
| Other: | | | | | | | |
| 5631 | Net Insurance Recovery | 5,920 | 8,922 | - | - | - | - |
| 5611, 5692 | Sale/Refunding of Bonds | 11,075,000 | 157,290,000 | - | 105,000,000 | - | - |
| 5641, 5651 | Sale of School Buses/Property | 108,330 | 115,106 | 148,147 | - | - | -100.0% |
| 58xx | Tuition from Other Districts/Contracte | 133,773 | 111,025 | 189,228 | 120,000 | 120,000 | 0.0% |
| Total Other | | 11,323,024 | 157,525,053 | 337,376 | 105,120,000 | 120,000 | -99.9% |
| Total Revenues | | 236,515,145 | 395,323,083 | 237,491,834 | 365,143,889 | 260,634,108 | -28.6% |



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

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

| Object Code | Title | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| | Local: | | | | | | |
| 5111 | Current Taxes | 74,279,158 | 78,751,762 | 81,576,988 | 96,816,867 | 100,636,230 | 3.9% |
| 5112 | Delinquent Taxes | 4,606,404 | 3,182,331 | 2,627,130 | 2,634,218 | 2,833,356 | 7.6% |
| 5113 | Prop C Sales Taxes | 14,991,583 | 15,754,866 | 16,270,624 | 17,173,875 | 15,891,288 | -7.5% |
| 5114 | Financial Institution Taxes | 293,490 | 63,322 | 56,640 | 40,000 | 45,000 | 12.5% |
| 5115 | M & M (Surcharge Taxes) | 922,495 | 964,712 | 1,024,172 | 900,000 | 900,000 | 0.0% |
| 5116 | In Lieu of Tax | 1,510,105 | 1,433,844 | 1,270,435 | 547,047 | 554,288 | 1.3% |
| 5141-5143 | Earnings on Investments | 1,144,708 | 6,890,931 | 2,645,289 | 5,641,470 | 575,300 | -89.8% |
| 5151-5161 | Food Service - Program | 2,766,044 | 3,051,806 | 2,435,284 | 405,000 | 80,000 | -80.2% |
| 5165 | Food Service - Non-Program | 1,079,778 | 1,560,272 | 1,261,074 | 505,000 | 1,078,095 | 113.5% |
| 5171-5179 | Student Activities | 2,565,165 | 2,371,800 | 1,627,996 | 1,950,000 | 1,950,000 | 0.0% |
| 5181 | Community Services | 2,632,770 | 2,761,223 | 2,339,939 | 2,856,500 | 2,468,500 | -13.6% |
| 5191-5198 | Other Local | 7,463,378 | 1,841,837 | 1,934,189 | 2,270,000 | 1,385,000 | -39.0% |
| | Total Local | 114,255,080 | 118,628,707 | 115,069,759 | 131,739,977 | 128,397,057 | -2.5% |
| | County: | | | | | | |
| 5211 | Fines/Forfeitures/Escheats | 345,645 | 185,723 | 151,104 | 150,000 | 100,000 | -33.3% |
| 5221 | State Assessed Utility Taxes | 2,520,297 | 2,420,401 | 2,522,300 | 2,545,000 | 2,645,000 | 3.9% |
| | Total County | 2,865,942 | 2,606,124 | 2,673,404 | 2,695,000 | 2,745,000 | 1.9% |
| | State: | | | | | | |
| 5311 | Basic Formula | 65,398,781 | 69,679,298 | 72,024,184 | 72,806,978 | 75,272,584 | 3.4% |
| 5312 | Transportation Aid | 1,648,486 | 1,949,669 | 1,944,926 | 1,956,759 | 1,956,759 | 0.0% |
| 5314 | Early Childhood Special Education | 5,437,888 | 6,057,900 | 6,382,635 | 6,000,000 | 6,000,000 | 0.0% |
| 5319 | Classroom Trust | 2,468,850 | 2,617,376 | 1,428,307 | 6,808,812 | 6,646,318 | -2.4% |
| 5324 | Parents as Teachers | 446,933 | 465,468 | 510,580 | 400,000 | 400,000 | 0.0% |
| 5332 | Career Education | 48,494 | 29,010 | 167,254 | 462,997 | 362,037 | -21.8% |
| 5333 | Food Service | 44,269 | - | - | 5,000 | 40,000 | 700.0% |
| 5366 | MO DNR Energy Loan | - | - | 3,073,831 | - | - | - |
| 5359 | Career Educ Enhancement Grant | 198,696 | - | - | - | - | - |
| 5369 | Residential Placement/Excess Cost | 34,402 | 46,938 | 41,791 | 55,000 | 55,000 | 0.0% |
| 5381 | High Need Fund--Special Education | 2,763,506 | 1,979,845 | 2,838,495 | 3,535,000 | 3,085,000 | -12.7% |
| 5397 | Other State | 38,231 | 949 | - | - | - | - |
| | Total State | 78,528,536 | 82,826,453 | 88,412,004 | 92,030,546 | 93,817,698 | 1.9% |
| | Federal: | | | | | | |
| 5412 | Medicaid | 181,938 | 218,070 | 261,649 | 150,000 | 200,000 | 33.3% |
| 5437, 5438, 5441 | Individuals with Disabilities (IDEA) | 1,600,008 | 3,731,167 | 2,338,009 | 3,023,547 | 3,091,148 | 2.2% |
| 5442 | Early Childhood Special Education | 758,691 | 405,060 | 232,839 | 387,148 | 322,707 | -16.6% |
| 5445 | School Lunch Program | 1,530,275 | 18,791 | 1,130,196 | 3,050,000 | 4,335,380 | 42.1% |
| 5446 | School Breakfast Program | 274,451 | 2,112 | 200,166 | 550,000 | 653,940 | 18.9% |
| 5447 | Special Milk Program | - | 196,229 | 2,417 | - | - | - |
| 5448 | After School Snack Program | 10,238 | 390 | 11,779 | 15,000 | 10,000 | -33.3% |
| 5451, 5452 | Title I | 626,027 | 1,040,786 | 1,041,880 | 1,020,750 | 425,638 | -58.3% |
| 5423-5425, 5428 | CARES | - | - | - | 2,208,667 | 2,000,000 | - |
| 5427, 5455-5499 | Other Federal | 114,146 | 238,077 | 518,550 | 762,442 | 447,267 | -41.3% |
| | Total Federal | 5,095,775 | 5,850,683 | 5,737,484 | 11,167,554 | 11,486,080 | 2.9% |
| | Other: | | | | | | |
| 5631 | Net Insurance Recovery | 5,920 | 8,922 | - | - | - | - |
| 5611, 5692 | Sale/Refunding of Bonds | - | 125,000,000 | - | 105,000,000 | - | -100.0% |
| 5641, 5651 | Sale of School Buses/Property | 108,330 | 115,106 | 148,147 | - | - | - |
| 58xx | Tuition from Other Districts | 133,773 | 111,025 | 189,228 | 120,000 | 120,000 | 0.0% |
| | Total Other | 248,024 | 125,235,053 | 337,376 | 105,120,000 | 120,000 | -99.9% |
| | Total Revenues | 200,993,356 | 335,147,020 | 212,230,026 | 342,753,076 | 236,565,835 | -31.0% |



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY OBJECT GENERAL AND TEACHERS' FUNDS

| Object Code | Title | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|-----------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| Local: | | | | | | | |
| 5111 | Current Taxes | 62,402,784 | 66,171,143 | 68,399,200 | 82,905,097 | 86,030,079 | 3.8% |
| 5112 | Delinquent Taxes | 3,869,893 | 2,673,953 | 2,202,748 | 2,208,691 | 2,422,128 | 9.7% |
| 5113 | Prop C Sales Taxes | 14,991,583 | 15,754,866 | 16,270,624 | 17,173,875 | 15,891,288 | -7.5% |
| 5114 | Financial Institution Taxes | - | - | - | - | - | - |
| 5115 | M & M (Surcharge Taxes) | 922,495 | 964,712 | 1,024,172 | 900,000 | 900,000 | 0.0% |
| 5116 | In Lieu of Tax | 1,269,158 | 1,204,787 | 1,065,211 | 458,679 | 473,840 | 3.3% |
| 5141-5143 | Earnings on Investments | 956,237 | 1,331,695 | 882,786 | 494,000 | 311,250 | -37.0% |
| 5151-5161 | Food Service - Program | 2,766,044 | 3,051,806 | 2,435,284 | 405,000 | 80,000 | -80.2% |
| 5165 | Food Service - Non-Program | 1,079,778 | 1,560,272 | 1,261,074 | 505,000 | 1,078,095 | 113.5% |
| 5171-5179 | Student Activities | 2,565,165 | 2,371,800 | 1,627,996 | 1,950,000 | 1,950,000 | 0.0% |
| 5181 | Community Services | 2,632,770 | 2,761,223 | 2,339,939 | 2,856,500 | 2,468,500 | -13.6% |
| 5191-5198 | Other Local | 1,411,503 | 1,839,496 | 1,933,309 | 2,270,000 | 1,385,000 | -39.0% |
| Total Local | | 94,867,412 | 99,685,754 | 99,442,343 | 112,126,842 | 112,990,180 | 0.8% |
| County: | | | | | | | |
| 5211 | Fines/Forfeitures/Escheats | 345,645 | 185,723 | 151,104 | 150,000 | 100,000 | -33.3% |
| 5221 | State Assessed Utility Taxes | 2,254,143 | 2,165,941 | 2,260,884 | 2,237,000 | 2,337,000 | 4.5% |
| Total County | | 2,599,789 | 2,351,664 | 2,411,988 | 2,387,000 | 2,437,000 | 2.1% |
| State: | | | | | | | |
| 5311 | Basic Formula | 65,398,781 | 69,679,298 | 72,024,184 | 72,806,978 | 75,272,584 | 3.4% |
| 5312 | Transportation Aid | 1,648,486 | 1,949,669 | 1,944,926 | 1,956,759 | 1,956,759 | 0.0% |
| 5314 | Early Childhood Special Education | 4,937,888 | 5,286,488 | 5,882,635 | 5,500,000 | 5,500,000 | 0.0% |
| 5319 | Classroom Trust | 2,468,850 | 2,617,376 | 1,428,307 | 6,808,812 | 6,646,318 | -2.4% |
| 5324 | Parents as Teachers | 446,933 | 465,468 | 510,580 | 400,000 | 400,000 | 0.0% |
| 5332 | Career Education | 44,829 | 29,010 | 164,660 | 462,997 | 362,037 | -21.8% |
| 5333 | Food Service | 44,269 | - | - | 5,000 | 40,000 | 700.0% |
| 5366 | MO DNR Energy Loan | - | - | - | - | - | - |
| 5359 | Career Educ Enhancement Grant | 13,246 | - | - | - | - | - |
| 5369 | Residential Placement/Excess Cost | 34,402 | 46,938 | 41,791 | 55,000 | 55,000 | 0.0% |
| 5381 | High Need Fund--Special Education | 2,763,506 | 1,979,845 | 2,838,495 | 3,535,000 | 3,085,000 | -12.7% |
| 5397 | Other State | 38,231 | 949 | - | - | - | - |
| Total State | | 77,839,421 | 82,055,040 | 84,835,579 | 91,530,546 | 93,317,698 | 2.0% |
| Federal: | | | | | | | |
| 5412 | Medicaid | 181,938 | 218,070 | 261,649 | 150,000 | 200,000 | 33.3% |
| 5437, 5438, 5441 | Individuals with Disabilities (IDEA) | 1,595,286 | 3,731,167 | 2,331,011 | 3,023,547 | 3,091,148 | 2.2% |
| 5442 | Early Childhood Special Education | 758,691 | 405,060 | 232,839 | 387,148 | 322,707 | -16.6% |
| 5445 | School Lunch Program | 1,530,275 | 18,791 | 1,130,196 | 3,050,000 | 4,335,380 | 42.1% |
| 5446 | School Breakfast Program | 274,451 | 2,112 | 200,166 | 550,000 | 653,940 | 18.9% |
| 5447 | Special Milk Program | - | 196,229 | 2,417 | - | - | - |
| 5448 | After School Snack Program | 10,238 | 390 | 11,779 | 15,000 | 10,000 | -33.3% |
| 5451, 5452 | Title I | 626,027 | 1,040,786 | 1,041,880 | 1,020,750 | 425,638 | -58.3% |
| 5423-5425, 5428 | CARES | - | - | - | 2,208,667 | 2,000,000 | -9.4% |
| 5427, 5455-5499 | Other Federal | 114,146 | 238,077 | 518,550 | 762,442 | 447,267 | -41.3% |
| Total Federal | | 5,091,053 | 5,850,683 | 5,730,486 | 11,167,554 | 11,486,080 | 2.9% |
| Other: | | | | | | | |
| 5631 | Net Insurance Recovery | 5,920 | 8,922 | - | - | - | - |
| 5611, 5692 | Sale/Refunding of Bonds | - | - | - | - | - | - |
| 5641, 5651 | Sale of School Buses/Property | 4,847 | 319 | - | - | - | - |
| 58xx | Tuition from Other Districts | 133,773 | 111,025 | 189,228 | 120,000 | 120,000 | 0.0% |
| Total Other | | 144,541 | 120,266 | 189,228 | 120,000 | 120,000 | 0.0% |
| Total Revenues | | 180,542,214 | 190,063,407 | 192,609,624 | 217,331,941 | 220,350,958 | 1.4% |



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY OBJECT GENERAL FUND

| Object Code | Title | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|-----------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Local: | | | | | | | |
| 5111 | Current Taxes | 42,226,703 | 44,798,662 | 47,047,091 | 55,015,624 | 57,803,951 | 5.1% |
| 5112 | Delinquent Taxes | 2,618,679 | 1,810,298 | 1,515,119 | 1,519,206 | 1,627,437 | 7.1% |
| 5113 | Prop C Sales Taxes | 7,495,792 | 7,877,433 | 8,135,312 | 8,586,938 | 7,945,644 | -7.5% |
| 5114 | Financial Institution Taxes | - | - | - | - | - | |
| 5115 | M & M (Surcharge Taxes) | - | - | - | - | - | |
| 5116 | In Lieu of Tax | 848,404 | 815,655 | 732,685 | 315,494 | 318,375 | 0.9% |
| 5141-5143 | Earnings on Investments | 747,758 | 1,080,123 | 772,338 | 416,000 | 278,050 | -33.2% |
| 5151-5161 | Food Service - Program | 2,766,044 | 3,051,806 | 2,435,284 | 405,000 | 80,000 | -80.2% |
| 5165 | Food Service - Non-Program | 1,079,778 | 1,560,272 | 1,261,074 | 505,000 | 1,078,095 | 113.5% |
| 5171-5179 | Student Activities | 2,565,165 | 2,371,800 | 1,627,996 | 1,950,000 | 1,950,000 | 0.0% |
| 5181 | Community Services | 2,632,770 | 2,761,223 | 2,339,939 | 2,856,500 | 2,468,500 | -13.6% |
| 5191-5198 | Other Local | 1,404,503 | 1,839,496 | 1,931,809 | 2,250,000 | 1,385,000 | -38.4% |
| Total Local | | 64,385,596 | 67,966,770 | 67,798,647 | 73,819,762 | 74,935,052 | 1.5% |
| County: | | | | | | | |
| 5211 | Fines/Forfeitures/Escheats | - | - | - | - | - | |
| 5221 | State Assessed Utility Taxes | 1,525,333 | 1,466,368 | 1,555,106 | 1,430,000 | 1,530,000 | 7.0% |
| Total County | | 1,525,333 | 1,466,368 | 1,555,106 | 1,430,000 | 1,530,000 | 7.0% |
| State: | | | | | | | |
| 5311 | Basic Formula | 5,000,000 | - | 6,000,000 | 6,000,000 | 6,000,000 | 0.0% |
| 5312 | Transportation Aid | 1,648,486 | 1,949,669 | 1,944,926 | 1,956,759 | 1,956,759 | 0.0% |
| 5314 | Early Childhood Special Education | 2,468,944 | 2,643,244 | 2,941,318 | 2,750,000 | 2,750,000 | 0.0% |
| 5319 | Classroom Trust | 1,234,425 | 1,308,688 | 714,153 | 3,404,406 | 3,323,159 | -2.4% |
| 5324 | Parents as Teachers | 446,933 | 465,468 | 510,580 | 400,000 | 400,000 | 0.0% |
| 5332 | Career Education | 2,364 | 29,010 | 164,660 | 462,997 | 362,037 | -21.8% |
| 5333 | Food Service | 44,269 | - | - | 5,000 | 40,000 | 700.0% |
| 5366 | MO DNR Energy Loan | - | - | - | - | - | |
| 5359 | Career Educ Enhancement Grant | 13,246 | - | - | - | - | |
| 5369 | Residential Placement/Excess Cost | 34,402 | 46,938 | 41,791 | 55,000 | 55,000 | 31.6% |
| 5381 | High Need Fund--Special Education | 690,876 | 494,961 | 709,624 | 990,000 | 1,015,500 | 39.5% |
| 5397 | Other State | 38,231 | 949 | - | - | - | |
| Total State | | 11,622,177 | 6,938,927 | 13,027,052 | 16,024,162 | 15,902,455 | 23.0% |
| Federal: | | | | | | | |
| 5412 | Medicaid | 181,938 | 218,070 | 261,649 | 150,000 | 200,000 | -42.7% |
| 5437, 5438, 5441 | Individuals with Disabilities (IDEA) | 67,032 | 155,217 | 6,550 | - | - | -100.0% |
| 5442 | Early Childhood Special Education | 379,346 | 405,060 | - | - | - | |
| 5445 | School Lunch Program | 1,530,275 | 18,791 | 1,130,196 | 3,050,000 | 4,335,380 | 169.9% |
| 5446 | School Breakfast Program | 274,451 | 2,112 | 200,166 | 550,000 | 653,940 | 174.8% |
| 5447 | Special Milk Program | - | 196,229 | 2,417 | - | - | |
| 5448 | After School Snack Program | 10,238 | 390 | 11,779 | 15,000 | 10,000 | 27.3% |
| 5451, 5452 | Title I | 313,014 | 520,393 | 225,603 | 510,374 | 212,819 | 126.2% |
| 5423-5425, 5428 | CARES | - | - | - | 2,208,667 | 500,000 | |
| 5427, 5455-5499 | Other Federal | 58,042 | 138,553 | 352,194 | 548,929 | 321,420 | 55.9% |
| Total Federal | | 2,814,335 | 1,654,816 | 2,190,554 | 7,032,970 | 6,233,559 | 221.1% |
| Other: | | | | | | | |
| 5631 | Net Insurance Recovery | 5,920 | 8,922 | - | - | - | |
| 5611, 5692 | Sale/Refunding of Bonds | - | - | - | - | - | |
| 5641, 5651 | Sale of School Buses/Property | 4,847 | 319 | - | - | - | |
| 58xx | Tuition from Other Districts/Contracte | 133,773 | 111,025 | 189,228 | 120,000 | 120,000 | -36.6% |
| Total Other | | 144,541 | 120,266 | 189,228 | 120,000 | 120,000 | -36.6% |
| Total Revenues | | 80,491,981 | 78,147,148 | 84,760,587 | 98,426,893 | 98,721,066 | 16.1% |



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY OBJECT TEACHERS' FUND

| Object Code | Title | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|-----------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| Local: | | | | | | | |
| 5111 | Current Taxes | 20,176,081 | 21,372,481 | 21,352,109 | 27,889,473 | 28,226,128 | 1.2% |
| 5112 | Delinquent Taxes | 1,251,215 | 863,654 | 687,630 | 689,485 | 794,691 | 15.3% |
| 5113 | Prop C Sales Taxes | 7,495,792 | 7,877,433 | 8,135,312 | 8,586,938 | 7,945,644 | -7.5% |
| 5114 | Financial Institution Taxes | - | - | - | - | - | |
| 5115 | M & M (Surcharge Taxes) | 922,495 | 964,712 | 1,024,172 | 900,000 | 900,000 | 0.0% |
| 5116 | In Lieu of Tax | 420,754 | 389,132 | 332,526 | 143,185 | 155,465 | 8.6% |
| 5141-5143 | Earnings on Investments | 208,480 | 251,572 | 110,448 | 78,000 | 33,200 | -57.4% |
| 5151-5161 | Food Service - Program | - | - | - | - | - | |
| 5165 | Food Service - Non-Program | - | - | - | - | - | |
| 5171-5179 | Student Activities | - | - | - | - | - | |
| 5181 | Community Services | - | - | - | - | - | |
| 5191-5198 | Other Local | 7,000 | - | 1,500 | 20,000 | - | |
| Total Local | | 30,481,816 | 31,718,983 | 31,643,696 | 38,307,081 | 38,055,128 | -0.7% |
| County: | | | | | | | |
| 5211 | Fines/Forfeitures/Escheats | 345,645 | 185,723 | 151,104 | 150,000 | 100,000 | -33.3% |
| 5221 | State Assessed Utility Taxes | 728,810 | 699,573 | 705,778 | 807,000 | 807,000 | 0.0% |
| Total County | | 1,074,455 | 885,296 | 856,881 | 957,000 | 907,000 | -5.2% |
| State: | | | | | | | |
| 5311 | Basic Formula | 60,398,781 | 69,679,298 | 66,024,184 | 66,806,978 | 69,272,584 | 3.7% |
| 5312 | Transportation Aid | - | - | - | - | - | |
| 5314 | Early Childhood Special Education | 2,468,944 | 2,643,244 | 2,941,318 | 2,750,000 | 2,750,000 | 0.0% |
| 5319 | Classroom Trust | 1,234,425 | 1,308,688 | 714,154 | 3,404,406 | 3,323,159 | -2.4% |
| 5324 | Parents as Teachers | - | - | - | - | - | |
| 5332 | Career Education | 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 | 2,072,629 | 1,484,884 | 2,128,872 | 2,545,000 | 2,069,500 | -18.7% |
| 5397 | Other State | - | - | - | - | - | |
| Total State | | 66,217,244 | 75,116,113 | 71,808,527 | 75,506,384 | 77,415,243 | 2.5% |
| Federal: | | | | | | | |
| 5412 | Medicaid | - | - | - | - | - | |
| 5437, 5438, 5441 | Individuals with Disabilities (IDEA) | 1,528,254 | 3,575,950 | 2,324,461 | 3,023,547 | 3,091,148 | 2.2% |
| 5442 | Early Childhood Special Education | 379,346 | - | 232,839 | 387,148 | 322,707 | -16.6% |
| 5445 | School Lunch Program | - | - | - | - | - | |
| 5446 | School Breakfast Program | - | - | - | - | - | |
| 5447 | Special Milk Program | - | - | - | - | - | |
| 5448 | After School Snack Program | - | - | - | - | - | |
| 5451, 5452 | Title I | 313,013 | 520,393 | 816,277 | 510,375 | 212,819 | -58.3% |
| 5423-5425, 5428 | CARES | - | - | - | - | 1,500,000 | |
| 5427, 5455-5499 | Other Federal | 56,105 | 99,524 | 166,355 | 213,513 | 125,848 | -41.1% |
| Total Federal | | 2,276,718 | 4,195,867 | 3,539,932 | 4,134,583 | 5,252,522 | 27.0% |
| 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 | | 100,050,233 | 111,916,260 | 107,849,037 | 118,905,048 | 121,629,893 | 2.3% |



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY OBJECT CAPITAL PROJECTS FUND

| Object Code | Title | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|-----------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| | Local: | | | | | | |
| 5111 | Current Taxes | 11,876,375 | 12,580,619 | 13,177,788 | 13,911,770 | 14,606,151 | 5.6% |
| 5112 | Delinquent Taxes | 736,511 | 508,378 | 424,381 | 425,527 | 411,228 | 0.3% |
| 5113 | Prop C Sales Taxes | - | - | - | - | - | |
| 5114 | Financial Institution Taxes | 293,490 | 63,322 | 56,640 | 40,000 | 45,000 | -29.4% |
| 5115 | M & M (Surcharge Taxes) | - | - | - | - | - | |
| 5116 | In Lieu of Tax | 240,947 | 229,057 | 205,224 | 88,368 | 80,448 | -56.9% |
| 5141-5143 | Earnings on Investments | 188,471 | 5,559,236 | 1,762,503 | 5,147,470 | 264,050 | 192.1% |
| 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 | 880 | - | - | -100.0% |
| | Total Local | 19,387,668 | 18,942,954 | 15,627,416 | 19,613,135 | 15,406,877 | 25.5% |
| | County: | | | | | | |
| 5211 | Fines/Forfeitures/Escheats | - | - | - | - | - | |
| 5221 | State Assessed Utility Taxes | 266,154 | 254,460 | 261,416 | 308,000 | 308,000 | 17.8% |
| | Total County | 266,154 | 254,460 | 261,416 | 308,000 | 308,000 | 17.8% |
| | State: | | | | | | |
| 5311 | Basic Formula | - | - | - | - | - | |
| 5312 | Transportation Aid | - | - | - | - | - | |
| 5314 | Early Childhood Special Education | 500,000 | 771,412 | 500,000 | 500,000 | 500,000 | 0.0% |
| 5319 | Classroom Trust | - | - | - | - | - | |
| 5324 | Parents as Teachers | - | - | - | - | - | |
| 5332 | Career Education | 3,665 | - | 2,594 | - | - | -100.0% |
| 5333 | Food Service | - | - | - | - | - | |
| 5366 | MO DNR Energy Loan | - | - | 3,073,831 | - | - | -100.0% |
| 5359 | Career Educ Enhancement Grant | 185,450 | - | - | - | - | |
| 5369 | Residential Placement/Excess Cost | - | - | - | - | - | |
| 5381 | High Need Fund--Special Education | - | - | - | - | - | |
| 5397 | Other State | - | - | - | - | - | |
| | Total State | 689,115 | 771,412 | 3,576,425 | 500,000 | 500,000 | -86.0% |
| | Federal: | | | | | | |
| 5412 | Medicaid | - | - | - | - | - | |
| 5428, 5429 | Basic Formula - Jobs Bill | - | - | - | - | - | |
| 5437, 5438, 5441 | Individuals with Disabilities (IDEA) | 4,722 | - | 6,998 | - | - | -100.0% |
| 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 | 4,722 | - | 6,998 | - | - | -100.0% |
| | Other: | | | | | | |
| 5631 | Net Insurance Recovery | - | - | - | - | - | |
| 5611, 5692 | Sale/Refunding of Bonds | - | 125,000,000 | - | 105,000,000 | - | |
| 5641, 5651 | Sale of School Buses/Property | 103,483 | 114,787 | 148,147 | - | - | -100.0% |
| 58xx | Tuition from Other Districts | - | - | - | - | - | |
| | Total Other | 103,483 | 125,114,787 | 148,147 | 105,000,000 | - | 70775.4% |
| | Total Revenues | 20,451,141 | 145,083,613 | 19,620,402 | 125,421,135 | 16,214,877 | 539.2% |



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY OBJECT DEBT SERVICE FUND

| Object Code | Title | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|-----------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| | Local: | | | | | | |
| 5111 | Current Taxes | 17,065,296 | 18,077,233 | 19,826,349 | 20,930,644 | 22,824,257 | 9.0% |
| 5112 | Delinquent Taxes | 1,058,300 | 730,495 | 638,494 | 640,216 | 642,604 | 0.4% |
| 5113 | Prop C Sales Taxes | - | - | - | - | - | |
| 5114 | Financial Institution Taxes | - | - | - | - | - | |
| 5115 | M & M (Surcharge Taxes) | - | - | - | - | - | |
| 5116 | In Lieu of Tax | 343,573 | 329,135 | 308,765 | 132,953 | 125,712 | -5.4% |
| 5141-5143 | Earnings on Investments | 1,635,356 | 4,287,310 | 277,122 | 286,000 | 74,700 | -73.9% |
| 5151-5161 | Food Service - Program | - | - | - | - | - | |
| 5165 | Food Service - Non-Program | - | - | - | - | - | |
| 5171-5179 | Student Activities | - | - | - | - | - | |
| 5181 | Community Services | - | - | - | - | - | |
| 5191-5198 | Other Local | - | - | - | - | - | |
| | Total Local | 20,102,526 | 23,424,171 | 21,050,729 | 21,989,813 | 23,667,273 | 7.6% |
| | County: | | | | | | |
| 5211 | Fines/Forfeitures/Escheats | - | - | - | - | - | |
| 5221 | State Assessed Utility Taxes | 427,641 | 407,946 | 436,079 | 401,000 | 401,000 | 0.0% |
| | Total County | 427,641 | 407,946 | 436,079 | 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 | - | - | |
| 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 | - | - | |
| | 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 | 141,623 | 278,946 | - | - | - | |
| | Total Federal | 141,623 | 278,946 | - | - | - | |
| | 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 | 35,521,789 | 60,176,063 | 25,261,807 | 22,390,813 | 24,068,273 | 7.5% |



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

EXPENDITURES BY OBJECT GENERAL AND TEACHERS' FUNDS SALARIES AND BENEFITS

| Object Code | Title | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Budget | % Change |
|-------------|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------|
| | Certified Salaries: | | | | | | |
| 6111, 6112 | Regular Salaries | 75,540,818 | 81,155,534 | 86,008,321 | 94,739,689 | 93,248,507 | -1.6% |
| 6121 | Substitute Salaries | 1,360,688 | 1,733,897 | 1,262,328 | 1,538,681 | 2,729,145 | 77.4% |
| 6131 | Extra Duty Pay | 2,259,704 | 2,469,329 | 2,357,041 | 2,498,576 | 2,873,995 | 15.0% |
| 6141 | Sick Leave Salaries | 122,790 | 214,701 | 167,735 | 651,551 | 113,000 | -82.7% |
| | Total Certified Salaries | 79,283,999 | 85,573,462 | 89,795,425 | 99,428,497 | 98,964,647 | -0.5% |
| | Non-Certified Salaries: | | | | | | |
| 6151-6159 | Regular Salaries | 28,541,685 | 30,810,283 | 31,360,914 | 34,328,141 | 36,723,755 | 7.0% |
| 6161 | Substitute Salaries | 1,345,614 | 977,227 | 840,314 | 1,367,305 | 1,377,256 | 0.7% |
| 6162 | Extra Duty Pay | - | - | - | - | - | - |
| 6171 | Sick Leave Salaries | 389,943 | 282,553 | 318,979 | 623,941 | 213,199 | -65.8% |
| 6181 | Referral Bonus | - | - | - | - | - | - |
| | Total Non-Certified Salaries | 30,277,243 | 32,070,063 | 32,520,207 | 36,319,387 | 38,314,210 | 5.5% |
| | Benefits: | | | | | | |
| 6211 | Certified Retirement | 12,752,179 | 13,706,835 | 14,561,015 | 15,975,089 | 15,918,278 | -0.4% |
| 6221 | Non-Certified Retirement | 2,267,949 | 2,474,814 | 2,583,150 | 2,907,099 | 3,114,354 | 7.1% |
| 6231 | OASDI | 1,940,256 | 2,077,857 | 2,068,991 | 2,449,173 | 2,595,759 | 6.0% |
| 6232 | Medicare | 1,535,190 | 1,649,307 | 1,710,923 | 1,987,708 | 1,983,421 | -0.2% |
| 6241-6291 | Employee Insurance | 17,989,914 | 20,020,706 | 22,185,875 | 24,589,278 | 25,816,275 | 5.0% |
| | Total Benefits | 36,485,488 | 39,929,520 | 43,109,955 | 47,908,348 | 49,428,087 | 3.2% |
| | Total Salaries and Benefits | 146,046,729 | 157,573,045 | 165,425,587 | 183,656,232 | 186,706,945 | 1.7% |

Items to Note for FY22 Budget

- District enrollment is projected to increase to 2019-20 levels.
- Class sizes will be below the maximum standard established by the Missouri Department of Education.
- The number of certified staff members is budgeted to increase by 18.0 full time equivalents.
- The number of support staff members is budgeted to increase by 28.5 full time equivalents.
- Salary increases are included for current staff members.
- An increase of 4.1% 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

2021-2022 ANNUAL BUDGET

EXPENDITURES BY OBJECT GENERAL AND TEACHERS' FUNDS OTHER EXPENDITURES

| Object Code | Title | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Budget | 2020-2022 Budget | % Change |
|-------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| | Purchased Services: | | | | | | |
| 6311 | Tuition | 1,822,078 | 2,729,353 | 2,895,651 | 4,318,761 | 4,170,879 | -3.4% |
| 6312-6314 | Professional Services | 1,793,922 | 2,384,861 | 1,952,422 | 3,058,086 | 2,642,385 | -13.6% |
| 6315 | Audit Services | 11,000 | 11,000 | 16,000 | 16,500 | 17,000 | 3.0% |
| 6316,18,19 | Technical Services | 1,694,662 | 1,623,782 | 1,554,044 | 2,075,979 | 2,150,416 | 3.6% |
| 6317 | Legal Services | 103,625 | 125,001 | 111,550 | 175,000 | 150,000 | -14.3% |
| 6330-6339 | Property Services | 2,027,484 | 1,985,749 | 2,060,516 | 2,850,863 | 2,909,938 | 2.1% |
| 6341 | Contracted Transportation | 149,973 | 216,834 | 164,394 | 394,000 | 384,000 | -2.5% |
| 6343-6349 | Travel | 570,603 | 704,381 | 297,382 | 321,041 | 444,036 | 38.3% |
| 6351 | Property Insurance | 634,650 | 677,744 | 722,815 | 779,360 | 805,000 | 3.3% |
| 6352 | Liability Insurance | 660,342 | 706,533 | 811,435 | 827,826 | 868,500 | 4.9% |
| 6353 | Fidelity Premium | 1,379 | 1,378 | 1,141 | 1,200 | 1,500 | 25.0% |
| 6359 | Judgments Against LEA | - | - | - | - | - | |
| 6360-6398 | Other Purchased Services | 1,015,989 | 985,606 | 1,224,443 | 1,307,544 | 1,213,948 | -7.2% |
| | Total Purchased Services | 10,485,706 | 12,152,222 | 11,811,792 | 16,126,161 | 15,757,602 | -2.3% |
| | Materials and Supplies: | | | | | | |
| 641x | General Supplies | 8,896,206 | 9,580,917 | 10,948,544 | 13,701,056 | 11,214,472 | -18.1% |
| 643x | Regular Textbooks | 1,468,852 | 2,344,589 | 594,754 | 724,478 | 350,000 | -51.7% |
| 644x | Library Books | 529,789 | 317,859 | 287,516 | 547,993 | 261,822 | -52.2% |
| 645x | Periodicals | 34,938 | 37,074 | 11,554 | 9,533 | 18,842 | 97.6% |
| 6471 | Food Service - Food Only | 2,439,733 | 2,828,384 | 2,069,233 | 1,760,000 | 2,232,415 | 26.8% |
| 648x | Energy Supplies/Service | 4,107,295 | 3,909,488 | 3,270,327 | 3,864,525 | 5,012,470 | 29.7% |
| 649x | Other Supplies | 79,537 | 63,347 | 1,747 | 45,000 | 10,000 | -77.8% |
| | Total Materials and Supplies | 17,556,350 | 19,081,658 | 17,183,676 | 20,652,587 | 19,100,021 | -7.5% |
| | Total Other Expenditures | 28,042,056 | 31,233,880 | 28,995,468 | 36,778,747 | 34,857,623 | -5.2% |

Items to Note for FY22 Budget

Approximately 84.3% of the Operating Fund budget is comprised of salary and benefits for staff. The budget includes funding for a total of 49.5 additional staff. This staffing increase includes 18 certified positions and 29.5 support staff positions. The budget for benefits was increased to reflect a 3.3% increase which includes a 4.1% 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% in FY 2021 which were not reinstated in FY 22. 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 2021-2022 ANNUAL BUDGET

DEBT OBLIGATION

The District is projected to have \$334,661,754 in general obligation debt as of July 1, 2021. 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 \$27.3 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 |
|-------------|---------------------------------|-----------------------------|------------------------------|-------------------|
| 2022 | 5,391,261 | 5,391,261 | 13,200,000 | 23,982,521 |
| 2023 | 5,130,074 | 5,130,074 | 14,190,000 | 24,450,149 |
| 2024 | 4,840,124 | 4,840,124 | 15,355,000 | 25,035,249 |
| 2025 | 4,592,391 | 8,035,415 | 10,726,975 | 23,354,781 |
| 2026 | 4,383,441 | 5,972,998 | 13,480,443 | 23,836,881 |
| 2027 | 4,207,541 | 7,048,910 | 13,023,631 | 24,280,081 |
| 2028 | 4,070,791 | 5,995,214 | 14,835,576 | 24,901,581 |
| 2029 | 3,829,541 | 4,904,411 | 16,000,130 | 24,734,081 |
| 2030 | 3,551,841 | 3,551,841 | 16,945,000 | 24,048,681 |
| 2031 | 3,269,191 | 3,269,191 | 17,580,000 | 24,118,381 |
| 2032 | 2,917,591 | 2,917,591 | 18,295,000 | 24,130,181 |
| 2033 | 2,551,691 | 2,551,691 | 19,010,000 | 24,113,381 |
| 2034 | 2,203,541 | 2,203,541 | 19,685,000 | 24,092,081 |
| 2035 | 1,875,191 | 1,875,191 | 20,355,000 | 24,105,381 |
| 2036 | 1,535,141 | 1,535,141 | 21,050,000 | 24,120,281 |
| 2037 | 1,182,141 | 1,182,141 | 21,765,000 | 24,129,281 |
| 2038 | 816,491 | 816,491 | 22,510,000 | 24,142,981 |
| 2039 | 437,391 | 437,391 | 23,110,000 | 23,984,781 |
| 2040 | 220,734 | 220,734 | 23,545,000 | 23,986,469 |
| TOTALS | \$57,006,103 | \$67,879,349 | \$334,661,754 | \$459,547,206 |



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

SCHEDULE OF OUTSTANDING BOND PRINCIPAL

| Fiscal Year-Beg Balance | 2009 C | 2011 | 2013 | 2015 | 2016 | 2017 | 2018 | 2020 | TOTAL |
|----------------------------|-----------|-----------|------------|-----------|------------|------------|-------------|-------------|-------------|
| 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 | 5,695,000 | 16,945,000 |
| 2031 | | | | | | | 11,650,000 | 5,930,000 | 17,580,000 |
| 2032 | | | | | | | 12,100,000 | 6,195,000 | 18,295,000 |
| 2033 | | | | | | | 12,600,000 | 6,410,000 | 19,010,000 |
| 2034 | | | | | | | 13,150,000 | 6,535,000 | 19,685,000 |
| 2035 | | | | | | | 13,650,000 | 6,705,000 | 20,355,000 |
| 2036 | | | | | | | 14,250,000 | 6,800,000 | 21,050,000 |
| 2037 | | | | | | | 14,800,000 | 6,965,000 | 21,765,000 |
| 2038 | | | | | | | 15,400,000 | 7,110,000 | 22,510,000 |
| 2039 | | | | | | | | 23,110,000 | 23,110,000 |
| 2040 | | | | | | | | 23,545,000 | 23,545,000 |
| TOTALS | 7,405,000 | 3,125,000 | 27,490,000 | 8,465,000 | 20,136,754 | 11,075,000 | 151,965,000 | 105,000,000 | 334,661,754 |



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 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 |
|-------------|----------------------------|--------------------------|---------------------------|----------------|
| 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 | \$9,992,353 | \$9,992,353 | \$85,316,000 | \$105,300,706 |



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

PROPERTY TAXES

ASSESSED VALUE / MARKET VALUE HISTORY OF TAXABLE PROPERTY

| Fiscal Year | Assessed Value | % Increase (Decrease) | Market Value | Assessed vs. Market Ratio |
|-------------|-----------------|-----------------------|------------------|---------------------------|
| 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% |
| 2021 | \$2,351,865,527 | 5.06% | \$10,723,797,826 | 21.93% |
| Est 2022 | \$2,539,246,489 | 7.97% | \$11,638,655,615 | 21.82% |

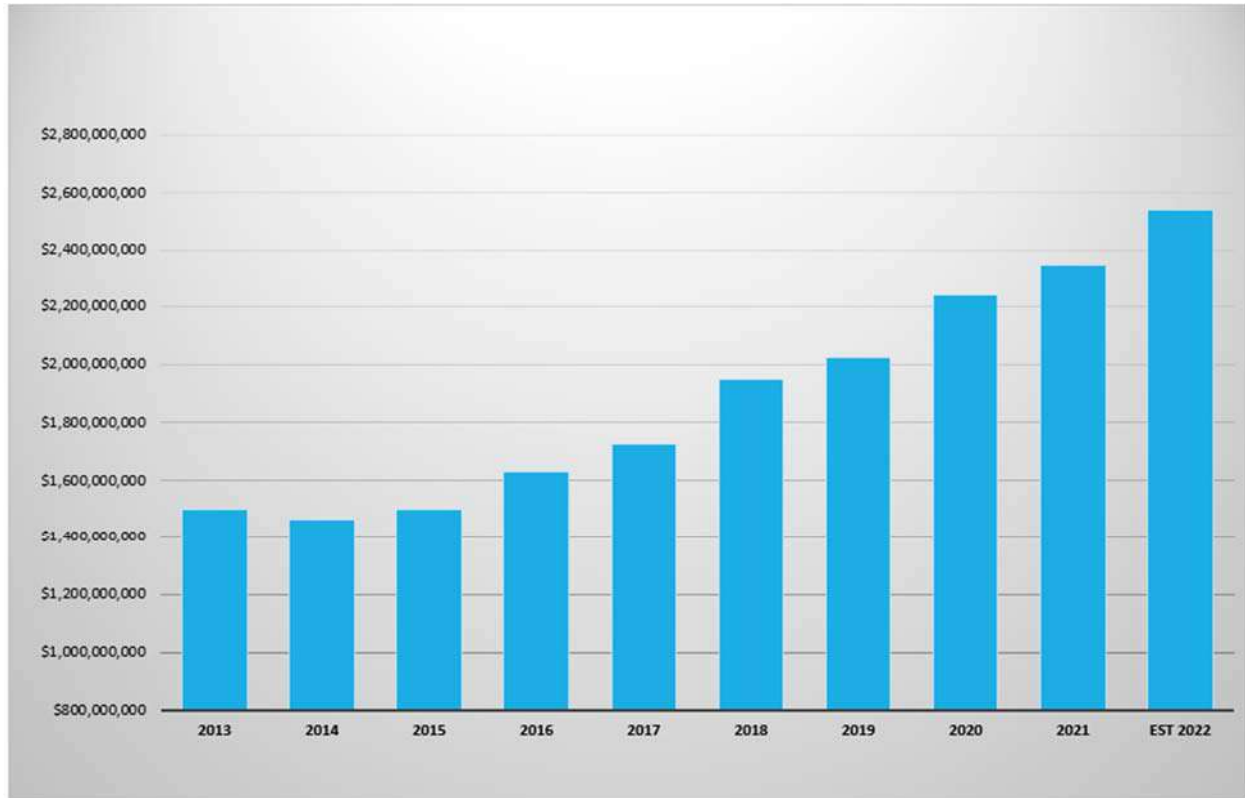
Note: Assessed valuations are based on December 31 values of previous calendar year.





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

ASSESSED VALUE HISTORY





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 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 |
| 2021 | \$403,185,712 | 33.33% | \$1,209,678,104 |
| Est 2022 | \$403,185,712 | 33.33% | \$1,209,678,104 |

| 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 |
| 2021 | \$353,971,734 | 32.00% | \$1,106,161,669 |
| Est 2022 | \$388,008,913 | 32.00% | \$1,212,527,854 |

| 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 |
| 2021 | \$1,589,901,311 | 19.00% | \$8,367,901,637 |
| Est 2022 | \$1,742,782,885 | 19.00% | \$9,172,541,499 |

| 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 |
| 2021 | \$4,806,770 | 12.00% | \$40,056,417 |
| Est 2022 | \$5,268,979 | 12.00% | \$43,908,158 |



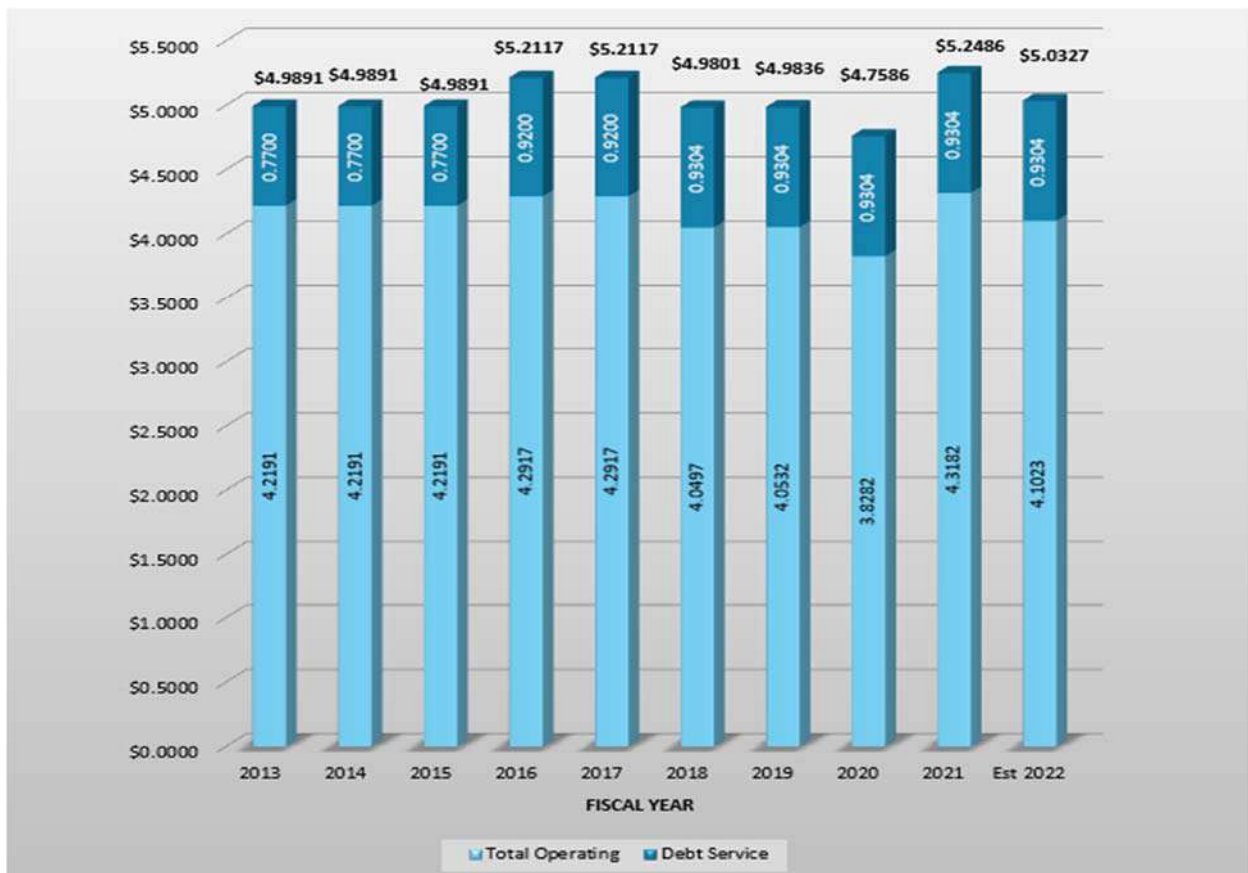
WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

PROPERTY TAX RATE BREAKDOWN BY FUND

(PER \$100 ASSESSED VALUATION)

| Fiscal Year | General | Teachers' | Capital Projects | Total Operating | Debt Service | Total Levy |
|-------------|---------|-----------|------------------|-----------------|--------------|------------|
| 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 |
| 2021 | 2.4528 | 1.2470 | 0.6184 | 4.3182 | 0.9304 | \$5.2486 |
| Est 2022 | 2.3563 | 1.1506 | 0.5954 | 4.1023 | 0.9304 | \$5.0327 |

PROPERTY TAX RATE HISTORY





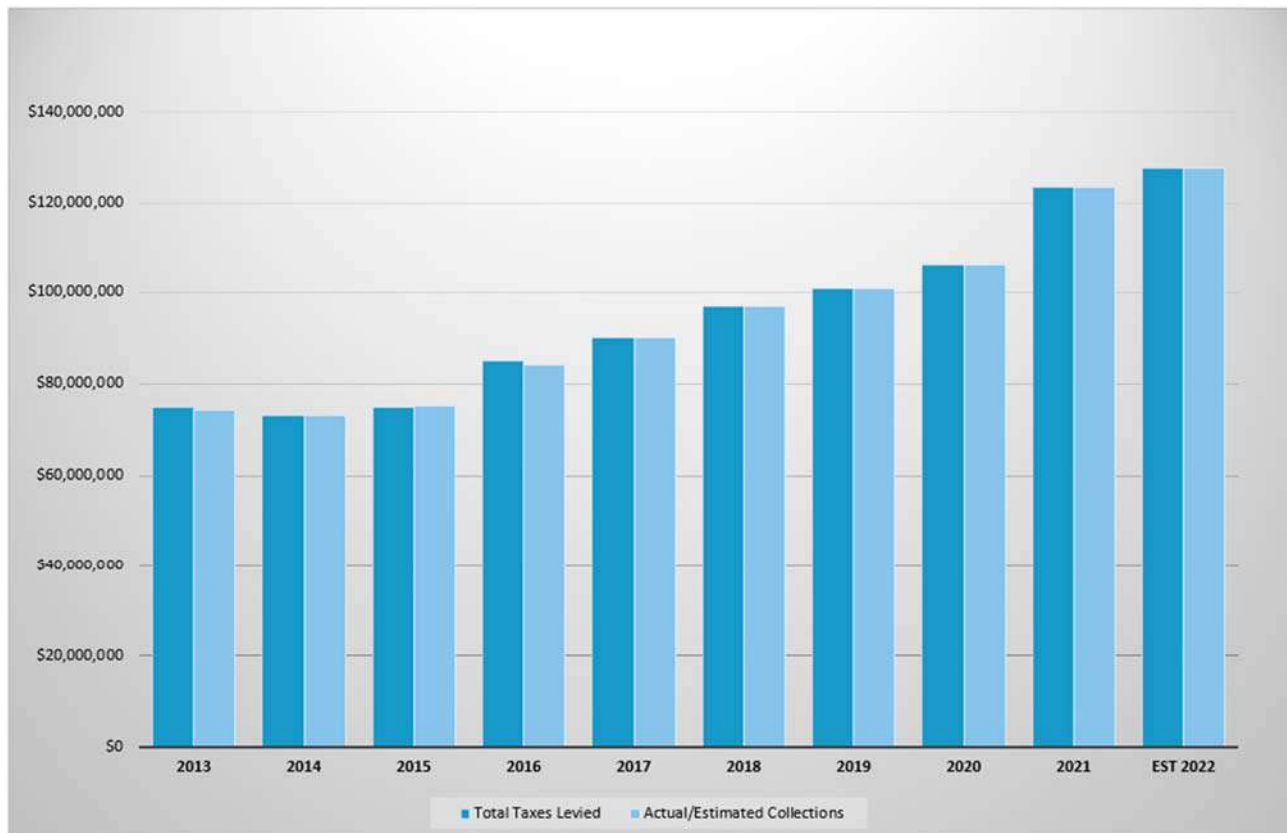
WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

PROPERTY TAX LEVY AND COLLECTIONS

| Fiscal Year | Total Levy (Rate) | Assessed Value | Total Taxes Levied | Actual/Estimated Collections | % of Levy Collected |
|-------------|-------------------|-----------------|--------------------|------------------------------|---------------------|
| 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% |
| 2021 | \$5.2486 | \$2,351,865,527 | \$123,440,014 | \$123,440,014 | 100.00% |
| Est 2022 | \$5.0327 | \$2,539,246,489 | \$127,792,658 | \$127,792,658.05 | 100.00% |

Equation = Assessed Valuation / 100 X Tax Levy

PROPERTY TAX LEVY AND COLLECTIONS





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 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 |
| 2021 | \$100,000 | 33.33% | \$33,330 | \$5.2486 | \$1,749 | \$301.16 |
| Est 2022 | \$100,000 | 33.33% | \$33,330 | \$5.0327 | \$1,677 | \$229.20 |

| 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 |
| 2021 | \$100,000 | 19.00% | \$19,000 | \$5.2486 | \$997 | \$171.76 |
| Est 2022 | \$100,000 | 19.00% | \$19,000 | \$5.0327 | \$956 | \$130.74 |

| 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 |
| 2021 | \$100,000 | 32.00% | \$32,000 | \$5.2486 | \$1,680 | \$289.28 |
| Est 2022 | \$100,000 | 32.00% | \$32,000 | \$5.0327 | \$1,610 | \$220.19 |

| 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 |
| 2021 | \$100,000 | 12.00% | \$12,000 | \$5.2486 | \$630 | \$108.48 |
| Est 2022 | \$100,000 | 12.00% | \$12,000 | \$5.0327 | \$604 | \$82.57 |



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

BUDGET PROJECTIONS FOR FISCAL YEARS

2022-2025

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 4.5% 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 other provisions of the state funding formula. Due to COVID 19 state revenues in future years are less predictable. A growth rate of 4% is expected starting FY 23.
- Federal revenues are expected to remain stable as ESSER II and ESSER III funds are available for use through the years included in this projection.
- Non-salary expenses for Purchased Services are forecasted at approximately 2.0% growth rate each year. Supplies are also estimated to increase approximately 2.0% 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 4.5% 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 2021-2022 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

2021-2022 ANNUAL BUDGET

BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT ALL FUNDS

| | 2021-2022 Budget | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 152,064,330 | 158,907,225 | 166,058,050 | 173,530,662 |
| County | 3,146,000 | 3,208,920 | 3,273,098 | 3,338,560 |
| State | 93,817,698 | 97,570,406 | 105,248,222 | 109,307,151 |
| Federal | 11,486,080 | 11,486,080 | 11,486,080 | 11,486,080 |
| Other | 120,000 | 120,000 | 120,000 | 120,000 |
| Total Revenues | 260,634,108 | 271,292,631 | 286,185,451 | 297,782,454 |
| Expenditures: | | | | |
| Salaries | 137,278,857 | 141,397,223 | 145,639,139 | 150,008,314 |
| Benefits | 49,428,087 | 51,652,351 | 53,976,707 | 56,405,659 |
| Purchased Services | 15,757,602 | 16,072,754 | 16,394,209 | 16,722,093 |
| Supplies | 19,100,021 | 19,482,022 | 19,871,662 | 20,269,096 |
| Capital Outlay | 81,979,434 | 21,840,662 | 12,504,473 | 12,661,393 |
| Other | 15,000 | 15,075 | 15,150 | 15,226 |
| Debt Service | 28,093,990 | 24,465,449 | 25,050,855 | 23,370,699 |
| Total Expenditures | 331,652,992 | 274,925,535 | 273,452,195 | 279,452,479 |
| Yearly Increase (Decrease) | (71,018,884) | (3,632,904) | 12,733,256 | 18,329,974 |
| Fund Balance - July 1 | 155,612,654 | 84,593,770 | 80,960,866 | 93,694,122 |
| Fund Balance - June 30 | 84,593,770 | 80,960,866 | 93,694,122 | 112,024,096 |





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

BUDGET FORECASTS

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

| | 2021-2022 Budget | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 128,397,057 | 134,174,925 | 140,212,796 | 146,522,372 |
| County | 2,745,000 | 2,799,900 | 2,855,898 | 2,913,016 |
| State | 93,817,698 | 97,570,406 | 101,473,222 | 105,532,151 |
| Federal | 11,486,080 | 11,486,080 | 11,486,080 | 11,486,080 |
| Other | 120,000 | 120,000 | 120,000 | 120,000 |
| Total Revenues | 236,565,835 | 246,151,310 | 256,147,996 | 266,573,619 |
| Expenditures: | | | | |
| Salaries | 137,278,857 | 141,397,223 | 145,639,139 | 150,008,314 |
| Benefits | 49,428,087 | 51,652,351 | 53,976,707 | 56,405,659 |
| Purchased Services | 15,757,602 | 16,072,754 | 16,394,209 | 16,722,093 |
| Supplies | 19,100,021 | 19,482,022 | 19,871,662 | 20,269,096 |
| Capital Outlay | 81,979,434 | 21,840,662 | 12,504,473 | 12,661,393 |
| Other | 15,000 | 15,075 | 15,150 | 15,226 |
| Debt Service | 4,096,468 | 3,848,459 | 3,634,153 | 3,385,015 |
| Total Expenditures | 307,655,469 | 254,308,545 | 252,035,493 | 259,466,795 |
| Yearly Increase (Decrease) | (71,089,634) | (8,157,234) | 4,112,503 | 7,106,824 |
| Fund Balance - July 1 | 128,423,994 | 57,334,358 | 49,177,124 | 49,514,627 |
| Fund Balance - June 30 | 57,334,360 | 49,177,124 | 49,514,627 | 52,846,450 |





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

BUDGET FORECASTS

REVENUES BY SOURCE, EXPENDITURES BY OBJECT

GENERAL AND TEACHERS' FUNDS

| | 2021-2022 Budget | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 112,990,180 | 118,074,738 | 123,388,101 | 128,940,566 |
| County | 2,437,000 | 2,485,740 | 2,535,455 | 2,586,164 |
| State | 93,317,698 | 97,050,406 | 100,932,422 | 104,969,719 |
| Federal | 11,486,080 | 11,486,080 | 11,486,080 | 11,486,080 |
| Other | 120,000 | 120,000 | 120,000 | 120,000 |
| Total Revenues | 220,350,958 | 229,216,964 | 238,462,058 | 248,102,529 |
| Expenditures: | | | | |
| Salaries | 137,278,857 | 141,397,223 | 145,639,139 | 150,008,314 |
| Benefits | 49,428,087 | 51,652,351 | 53,976,707 | 56,405,659 |
| Purchased Services | 15,757,602 | 16,072,754 | 16,394,209 | 16,722,093 |
| Supplies | 19,100,021 | 19,482,022 | 19,871,662 | 20,269,096 |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Debt Service | - | - | - | - |
| Total Expenditures | 221,564,567 | 228,604,349 | 235,881,717 | 243,405,160 |
| Yearly Increase (Decrease) | (1,213,609) | 612,615 | 2,580,341 | 4,697,368 |
| Fund Balance - July 1 | 52,137,583 | 50,923,974 | 51,536,588 | 50,341,930 |
| Transfers - Out | - | - | 3,775,000 | 3,775,000 |
| Fund Balance - June 30 | 50,923,974 | 51,536,588 | 50,341,930 | 51,264,298 |





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT GENERAL FUND

| | 2021-2022 Budget | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 74,935,052 | 78,307,129 | 81,830,950 | 85,513,343 |
| County | 1,530,000 | 1,560,600 | 1,591,812 | 1,623,648 |
| State | 15,902,455 | 16,538,553 | 17,200,095 | 17,888,099 |
| Federal | 6,233,559 | 6,233,559 | 6,233,559 | 6,233,559 |
| Other | 120,000 | 120,000 | 120,000 | 120,000 |
| Total Revenues | 98,721,066 | 102,759,841 | 106,976,416 | 111,378,649 |
| Expenditures: | | | | |
| Salaries | 38,483,481 | 39,637,985 | 40,827,125 | 42,051,939 |
| Benefits | 19,221,767 | 20,086,747 | 20,990,650 | 21,935,229 |
| Purchased Services | 12,582,023 | 12,833,663 | 13,090,336 | 13,352,143 |
| Supplies | 19,100,021 | 19,482,022 | 19,871,662 | 20,269,096 |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Debt Service | - | - | - | - |
| Total Expenditures | 89,387,292 | 92,040,417 | 94,779,774 | 97,608,407 |
| Yearly Increase (Decrease) | 9,333,774 | 10,719,424 | 12,196,642 | 13,770,242 |
| Fund Balance - July 1 | 52,137,583 | 50,923,974 | 51,536,588 | 50,341,930 |
| Transfers - Out | 10,547,383 | 10,106,809 | 13,391,301 | 12,847,874 |
| Fund Balance - June 30 | 50,923,974 | 51,536,588 | 50,341,930 | 51,264,298 |





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT TEACHERS' FUND

| | 2021-2022 Budget | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 38,055,128 | 39,767,609 | 41,557,151 | 43,427,223 |
| County | 907,000 | 925,140 | 943,643 | 962,516 |
| State | 77,415,243 | 80,511,853 | 83,732,327 | 87,081,620 |
| Federal | 5,252,522 | 5,252,522 | 5,252,522 | 5,252,522 |
| Other | - | - | - | - |
| Total Revenues | 121,629,893 | 126,457,123 | 131,485,642 | 136,723,880 |
| Expenditures: | | | | |
| Salaries | 98,795,376 | 101,759,237 | 104,812,014 | 107,956,375 |
| Benefits | 30,206,320 | 31,565,604 | 32,986,057 | 34,470,429 |
| Purchased Services | 3,175,579 | 3,239,091 | 3,303,872 | 3,369,950 |
| Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Debt Service | - | - | - | - |
| Total Expenditures | 132,177,275 | 136,563,932 | 141,101,943 | 145,796,754 |
| Yearly Increase (Decrease) | (10,547,383) | (10,106,809) | (9,616,301) | (9,072,874) |
| Fund Balance - July 1 | - | - | - | - |
| Transfers | 10,547,383 | 10,106,809 | 9,616,301 | 9,072,874 |
| Fund Balance - June 30 | - | - | - | - |





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

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

| | 2021-2022 Budget | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 15,406,877 | 16,100,186 | 16,824,695 | 17,581,806 |
| County | 308,000 | 314,160 | 320,443 | 326,852 |
| State | 500,000 | 520,000 | 540,800 | 562,432 |
| Federal | - | - | - | - |
| Other | - | - | - | - |
| Total Revenues | 16,214,877 | 16,934,346 | 17,685,938 | 18,471,090 |
| Expenditures: | | | | |
| Salaries | - | - | - | - |
| Benefits | - | - | - | - |
| Purchased Services | - | - | - | - |
| Supplies | - | - | - | - |
| Capital Outlay | 81,979,434 | 21,840,662 | 12,504,473 | 12,661,393 |
| Other | 15,000 | 15,075 | 15,150 | 15,226 |
| Debt Service | 4,096,468 | 3,848,459 | 3,634,153 | 3,385,015 |
| Total Expenditures | 86,090,902 | 25,704,196 | 16,153,776 | 16,061,635 |
| Yearly Increase (Decrease) | (69,876,025) | (8,769,849) | 1,532,162 | 2,409,455 |
| Fund Balance - July 1 | 76,286,411 | 6,410,385 | (2,359,465) | (827,303) |
| Transfers In | - | - | - | - |
| Fund Balance - June 30 | 6,410,385 | (2,359,465) | (827,303) | 1,582,152 |





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT DEBT SERVICE FUND

| | 2021-2022 Budget | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 23,667,273 | 24,732,300 | 25,845,254 | 27,008,290 |
| County | 401,000 | 409,020 | 417,200 | 425,544 |
| State | - | - | 3,775,000 | 3,775,000 |
| Federal | - | - | - | - |
| Other | - | - | - | - |
| Total Revenues | 24,068,273 | 25,141,320 | 30,037,454 | 31,208,835 |
| Expenditures: | | | | |
| Principal | 13,200,000 | 14,190,000 | 15,355,000 | 10,726,975 |
| Interest | 10,782,522 | 10,260,149 | 9,680,249 | 12,627,806 |
| Other | 15,000 | 15,300 | 15,606 | 15,918 |
| Total Expenditures | 23,997,522 | 24,465,449 | 25,050,855 | 23,370,699 |
| Yearly Increase (Decrease) | 70,751 | 675,872 | 4,986,599 | 7,838,135 |
| Fund Balance - July 1 | 27,188,660 | 27,259,411 | 27,935,283 | 32,921,882 |
| Fund Balance - June 30 | 27,259,411 | 27,935,283 | 32,921,882 | 40,760,017 |





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

DISTRICT INFORMATION

STAFFING HISTORY

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|-----------------------------------|----------|----------|----------|----------|----------|----------|
| Staffing | Actual | Actual | Actual | Actual | Actual | Budget |
| Certified Staff (FTE) | 1,129.79 | 1,189.74 | 1,237.09 | 1,287.08 | 1,361.87 | 1,379.87 |
| Support Staff | 996 | 1,095 | 1,141 | 1,170 | 1,224 | 1,253.5 |
| Administrators/Other Exempt Staff | 83 | 90 | 98 | 95 | 96 | 98 |
| Total | 2,209 | 2,375 | 2,476 | 2,552 | 2,682 | 2,731 |

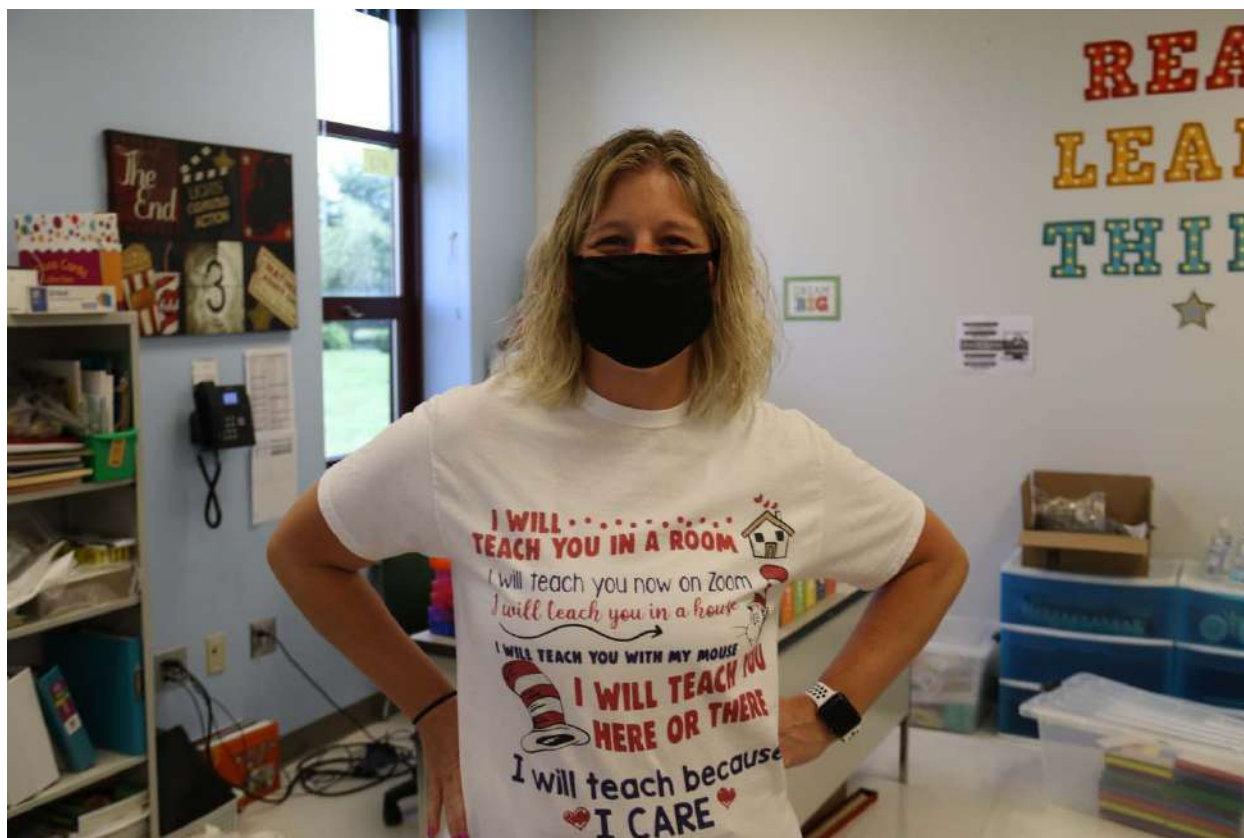




WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

SELECTED STATISTICS

| CERTIFICATION STATUS OF TEACHERS 2016-2020 | | | | | | | | | | |
|--|-----------------|------|------|------|------|----------|------|------|------|------|
| | WENTZVILLE R-IV | | | | | MISSOURI | | | | |
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Teachers with Regular Certificates* | 99.9 | 99.8 | 99.7 | 99.6 | 99.6 | 98.4 | 98.3 | 98.4 | 98.4 | 98.4 |
| Teachers with Temporary or Special Assignment Certificates | 0.1 | 0.1 | 0.3 | 0.4 | 0.4 | 0.8 | 0.7 | 0.8 | 0.8 | 0.8 |
| Teachers with Substitute, Expired or No Certificates | 0 | 0 | 0 | 0 | 0 | 0.9 | 1.0 | 0.9 | 0.8 | 0.8 |
| *Regular Certificates - Includes Life Certificate, Professional Class I & II Certificate, Continuous Professional Certificate (CPC) and Provisional Certificate. | | | | | | | | | | |
| Source: Missouri Department of Elementary and Secondary Education | | | | | | | | | | |
| Data as of: 5/22/2021 | | | | | | | | | | |





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

| STUDENT STAFF RATIOS 2016-2020 | | | | | | | | | | |
|--|-----------------|------|------|------|------|----------|------|------|------|------|
| | WENTZVILLE R-IV | | | | | MISSOURI | | | | |
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Students per Teacher | 16 | 16 | 15 | 15 | 15 | 13 | 13 | 13 | 13 | 13 |
| Students to Classroom Teachers | 21 | 21 | 20 | 19 | 19 | 17 | 17 | 17 | 17 | 17 |
| Students to Administrators | 306 | 299 | 289 | 257 | 265 | 188 | 183 | 181 | 177 | 174 |
| Source: Missouri Department of Elementary and Secondary Education Data as of: 5/22/2021 | | | | | | | | | | |

| DEMOGRAPHIC DATA 2016-2020 | | | | | | | | | | |
|--|-----------------|--------|--------|--------|--------|----------|---------|---------|---------|---------|
| | WENTZVILLE R-IV | | | | | MISSOURI | | | | |
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Total Enrollment | 15,336 | 15,979 | 16,373 | 16,789 | 17,323 | 885,142 | 883,908 | 883,611 | 881,264 | 879,702 |
| Asian Percent | * | * | * | * | * | 1.9 | 1.9 | 2 | 2.1 | 2.1 |
| Black Percent | 6.7 | 6.4 | 6.2 | 6.7 | 6.8 | 16.1 | 15.9 | 15.8 | 15.6 | 15.5 |
| Hispanic Percent | * | * | * | * | * | 5.9 | 6.2 | 6.4 | 6.7 | 7.0 |
| Indian Percent | * | * | * | * | * | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 |
| Multi-race Percent | * | * | * | * | * | 3.2 | 3.6 | 3.9 | 4.3 | 4.6 |
| Pacific Islander Percent | * | * | * | * | * | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 |
| White Percent | 84.3 | 83.5 | 83.1 | 82.2 | 81.5 | 72.3 | 71.7 | 71.2 | 70.7 | 70.1 |
| Free/Reduced Lunch (FTE) Percent | 21.5 | 19.9 | 18.4 | 14.1 | 16.7 | 51.7 | 51.2 | 50.7 | 50.1 | 49.9 |
| * 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: 5/22/2021 | | | | | | | | | | |





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

| CALENDAR DAYS AND HOURS 2016-2020 | | | | | | | | | | | | |
|--|-----------------|-------|-------|-------|------|----------------|-------------------|-----------------|----------------|-------|------------|----------------|
| | WENTZVILLE R-IV | | | | | FT. ZUMWALT | FRANCIS HOWELL | ORCHARD FARM | ST. CHARLES | TROY | WASHINGTON | WRIGHT CITY |
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | 2020 | 2020 | 2020 | 2020 |
| Total Calendar Days | 177 | 174 | 173 | 173 | 127 | 121.3 | 123 | 127 | 127 | 125 | 118 | 123 |
| Total Calendar Hours | 1,125 | 1,107 | 1,097 | 1,097 | 793 | 756.5 | 797.9 | 811.1 | 800.0 | 789.3 | 775.3 | 804.9 |
| Length of the Day (Hours) | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.6 | 6.4 | 6.5 | 6.6 | 6.6 | 6.8 |
| Source: Missouri Department of Elementary and Secondary Education Data as of: 5/29/2021 | | | | | | | | | | | | |





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

| DISCIPLINE INCIDENTS 2016-2020 | | | | | | | | | | |
|---|-----------------|----------|----------|----------|----------|------------|------------|-------------|-------------|------------|
| | WENTZVILLE R-IV | | | | | MISSOURI | | | | |
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Enrollment | 15,336 | 15,979 | 16,373 | 16,789 | 17,323 | 885,142 | 883,908 | 883,611 | 881,264 | 879,702 |
| Total Number of Incidents | 44 | 65 | 74 | 73 | 47 | 11,402 | 10,473 | 12,275 | 11,750 | 8,945 |
| Incident Rate (per 100 students) | 0.30 | 0.40 | 0.50 | 0.40 | 0.30 | 1.30 | 1.20 | 1.40 | 1.30 | 1.00 |
| Type of Offense | | | | | | | | | | |
| Alcohol (number rate) | 4 0.0 | 4 0.0 | 5 0.0 | 1 0.0 | 0 0.0 | 463 0.1 | 412 0.0 | 527 0.1 | 472 0.1 | 340 0.0 |
| Drug (number rate) | 9 0.1 | 16 0.1 | 18 0.1 | 10 0.1 | 11 0.1 | 1900 0.2 | 1910 0.2 | 2143 0.2 | 2152 0.2 | 1728 0.2 |
| Tobacco (number rate) | 0 0.0 | 0 0.0 | 0 0.0 | 0 0.0 | 0 0.0 | 64 0.0 | 38 0.0 | 76 0.0 | 226 0.0 | 99 0.0 |
| Violent Act (number rate) | 0 0.0 | 0 0.0 | 0 0.0 | 0 0.0 | 0 0.0 | 812 0.1 | 549 0.1 | 515 0.1 | 528 0.1 | 452 0.1 |
| Weapon (number rate) | 8 0.1 | 4 0.0 | 3 0.0 | 7 0.0 | 3 0.0 | 678 0.1 | 622 0.1 | 686 0.1 | 577 0.1 | 378 0.0 |
| Other (number rate) | 23 0.1 | 41 0.3 | 48 0.3 | 55 0.3 | 33 0.2 | 6786 0.8 | 6223 0.7 | 7543 0.9 | 7050 0.8 | 5244 0.6 |
| Type of Removal | | | | | | | | | | |
| In-School Suspension (number rate) | 0 0.0 | 0 0.0 | 1 0.0 | 1 0.0 | 0 0.0 | 1392 0.2 | 1130 0.1 | 1123 0.1 | 1014 0.1 | 673 0.1 |
| Out of School Suspension (number rate) | 41 0.3 | 64 0.4 | 73 0.4 | 72 0.4 | 46 0.3 | 9962 1.1 | 9193 1.0 | 11023 1.2 | 10675 1.2 | 8242 0.9 |
| Expulsion (number rate) | 3 0.0 | 1 0.0 | 0 0.0 | 0 0.0 | 1 0.0 | 39 0.0 | 48 0.0 | 39 0.0 | 26 0.0 | 10 0.0 |
| Length of Removal | | | | | | | | | | |
| 10 Consecutive Days (number rate) | 32 0.2 | 31 0.2 | 36 0.2 | 38 0.2 | 27 0.2 | 8845 1.0 | 8137 0.9 | 9571 1.1 | 9231 1.0 | 7224 0.8 |
| More than 10 Consecutive Days (number rate) | 12 0.1 | 34 0.2 | 38 0.2 | 35 0.2 | 20 0.1 | 2557 0.3 | 2336 0.3 | 2704 0.3 | 2519 0.3 | 1721 0.2 |
| <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 in this analysis.</p> <p>Type of Offense -- Weapon -Device or instrument capable of causing serious bodily injury. Does not include a knife with a blade of less than 2 1/2 inches in length. Alcohol -Use, possession, sale, or solicitation of intoxicating alcoholic beverages. Drug -Use, possession, sale or solicitation of drugs. Does not include alcohol or tobacco. Tobacco -Use, possession, sale, or solicitation of tobacco. Violent Act -As defined by school board and including, but not limited to, exertion of physical force with intent to do serious bodily harm. Other -Other offenses not listed above.</p> <p>Type of Removal -- In School Suspension -Removal of student from regular classroom setting (within a school building) for a fixed amount of time with student automatically returning to regular classroom setting after the suspension is completed. Out of School Suspension -Removal of student from school for a fixed amount of time with student automatically returning to school after the suspension is completed. Expulsion -Removal of student from school for an indefinite period of time until student is reinstated by local board of education.</p> | | | | | | | | | | |
| Source: Missouri Department of Elementary and Secondary Education | | | | | | | | | | |
| Data as of: 5/22/2021 | | | | | | | | | | |

| ANNUAL DROPOUT RATE 2016-2020 | | | | | | | | | | |
|---|-----------------|------|------|------|------|----------|-------|-------|-------|-------|
| | WENTZVILLE R-IV | | | | | MISSOURI | | | | |
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Asian Dropout Rate 9-12 (%) | 0.0 | 0.0 | 1.4 | 0.0 | 0.0 | 1.1 | 1.0 | 0.9 | 0.7 | 0.5 |
| Black Dropout Rate 9-12 (%) | 0.9 | 2.8 | 1.8 | 1.7 | 1.9 | 4.8 | 5 | 4.2 | 4.5 | 3.3 |
| Hispanic Dropout Rate 9-12 (%) | 2.1 | 1.1 | 0.9 | 0.0 | 0.8 | 2.7 | 2.8 | 2.5 | 2.7 | 1.9 |
| Indian Dropout Rate 9-12 (%) | 9.1 | 0.0 | 0.0 | 9.1 | 0.0 | 2.2 | 3.1 | 2.2 | 2.2 | 1.4 |
| Multiracial Dropout Rate 9-12 (%) | 2.0 | 1.8 | 0.7 | 0.7 | 1.7 | 2.4 | 1.8 | 2.0 | 2.3 | 1.5 |
| Pacific Islander Dropout Rate 9-12 (%) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.9 | 2.8 | 3.2 | 2.4 | 2.2 |
| White Dropout Rate 9-12 (%) | 0.6 | 0.7 | 0.9 | 0.5 | 0.6 | 1.4 | 1.3 | 1.4 | 1.3 | 0.9 |
| Total Dropouts 9-12 | 33 | 40 | 46 | 28 | 36 | 5,404 | 5,338 | 4,931 | 4,940 | 3,507 |
| Total Dropout Rate 9-12 (%) | 0.8 | 0.9 | 1.0 | 0.6 | 0.7 | 2.0 | 2.0 | 1.9 | 1.9 | 1.3 |
| Source: Missouri Department of Elementary and Secondary Education | | | | | | | | | | |
| Data as of: 5/22/2021 | | | | | | | | | | |



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

| 4 YEAR GRADUATION RATE 2017-2020 | | | | | | | | |
|--|-----------------|-------|-------|-------|----------|--------|--------|--------|
| | WENTZVILLE R-IV | | | | MISSOURI | | | |
| | 2017 | 2018 | 2019 | 2020 | 2017 | 2018 | 2019 | 2020 |
| Total Number of Graduates | 1,005 | 1,124 | 1,094 | 1,147 | 59,233 | 59,726 | 59,605 | 59,038 |
| Number of Students | 1,070 | 1,180 | 1,144 | 1,191 | 66,593 | 66,882 | 66,390 | 65,880 |
| Graduation Rate (%) | 93.9 | 95.3 | 95.6 | 96.3 | 89.0 | 89.3 | 89.8 | 89.6 |
| Total Number of Asian Graduates | 16 | 16 | 12 | 21 | 1,176 | 1,207 | 1,277 | 1,323 |
| Number of Asian Students | 17 | 16 | 12 | 21 | 1,263 | 1,294 | 1,370 | 1,399 |
| Asian Graduation Rate (%) | 94.1 | 100.0 | 100.0 | 100.0 | 93.1 | 93.3 | 93.2 | 94.6 |
| Total Number of Black Graduates | 61 | 77 | 74 | 89 | 8,686 | 8,616 | 8,481 | 8,246 |
| Number of Black Students | 67 | 84 | 78 | 95 | 10,910 | 10,764 | 10,501 | 10,449 |
| Black Graduation Rate (%) | 91.0 | 91.7 | 94.9 | 93.7 | 79.6 | 80.0 | 80.8 | 78.9 |
| Total Number of American Indian Graduates | * | * | * | * | 258 | 227 | 257 | 240 |
| Number of American Indian Students | * | * | * | * | 308 | 262 | 300 | 273 |
| American Indian Graduation Rate (%) | 50.0 | 100.0 | 100.0 | 66.7 | 83.8 | 86.6 | 85.7 | 87.9 |
| Total Number of Hispanic Graduates | 34 | 45 | 56 | 48 | 2,817 | 3,106 | 3,435 | 3,683 |
| Number of Hispanic Students | 40 | 46 | 59 | 50 | 3,316 | 3,662 | 3,981 | 4,245 |
| Hispanic Graduation Rate (%) | 85.0 | 97.8 | 94.9 | 96.0 | 85.0 | 84.8 | 86.3 | 86.8 |
| Total Number of Multiracial Graduates | 25.0 | 31 | 31 | 26 | 1346 | 1,549 | 1,663 | 1,811 |
| Number of Multiracial Students | 28.0 | 34 | 35 | 28 | 1518 | 1,754 | 1,872 | 2,067 |
| Multiracial Graduation Rate (%) | 89.3 | 91.2 | 88.6 | 92.9 | 88.7 | 88.3 | 88.8 | 87.6 |
| Total Number of Pacific Islander Graduates | * | * | * | * | 134 | 135 | 132 | 153 |
| Number of Pacific Islander Students | * | * | * | * | 154 | 156 | 158 | 181 |
| Pacific Islander Graduation Rate (%) | * | 100.0 | 100.0 | 100.0 | 87.0 | 86.5 | 83.5 | 84.5 |
| Total Number of White Graduates | 868 | 952 | 917 | 960 | 44,816 | 44,886 | 44,360 | 43,582 |
| Number of White Students | 916 | 997 | 956 | 993 | 49,124 | 48,990 | 48,208 | 47,266 |
| White Graduation Rate (%) | 94.8 | 95.5 | 95.9 | 96.7 | 91.2 | 91.6 | 92.0 | 92.2 |
| Total Number of Male Graduates | 520 | 559 | 512 | 585 | 29,621 | 30,018 | 29,608 | 29,777 |
| Number of Male Students | 560 | 596 | 552 | 608 | 34,106 | 34,428 | 33,747 | 33,968 |
| Male Graduation Rate (%) | 92.9 | 93.8 | 92.8 | 96.2 | 86.9 | 87.2 | 87.7 | 87.7 |
| Total Number of Female Graduates | 485 | 565 | 582 | 562 | 29,612 | 29,708 | 29,997 | 29,261 |
| Number of Female Students | 510 | 584 | 592 | 583 | 32,487 | 32,454 | 42,643 | 31,912 |
| Female Graduation Rate (%) | 95.1 | 96.8 | 98.3 | 96.4 | 91.2 | 91.5 | 91.9 | 91.7 |

* 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: 5/29/2021





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

| GRADUATE ANALYSIS 2016-2020 | | | | | | | | | | |
|---|-----------------|------|------|-------|------|----------|--------|--------|--------|------|
| | WENTZVILLE R-IV | | | | | MISSOURI | | | | |
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Number of Previous Years Graduates | 978 | 1025 | 1164 | 1,124 | * | 62,369 | 62,095 | 62,446 | 60,080 | * |
| Percent of Previous Years Graduates | | | | | | | | | | |
| Entering a 4yr. College/University % | 41.3 | 41.1 | 43.2 | 43.5 | 43.8 | 37.7 | 37.5 | 37.7 | 36 | 36.2 |
| Entering a 2yr. College % | 27.3 | 29.5 | 26.4 | 27.3 | 27.4 | 26.4 | 26.2 | 25.7 | 24.9 | 25.2 |
| Entering a Postsecondary (Technical) Institution % | 1.3 | 2.1 | 2.7 | 2.4 | 2.5 | 2.5 | 2.1 | 2.5 | 2.3 | 2.5 |
| Entering the Work Force % | 18.3 | 17.4 | 13.3 | 14.2 | 13.2 | 22.7 | 23.3 | 23.6 | 24 | 24.7 |
| Entering the Military % | 3 | 1.8 | 3.3 | 1.4 | 1.4 | 3.1 | 3.0 | 2.8 | 3.1 | 3.2 |
| Entering Some Other Field % | 3.7 | 4.5 | 6.1 | 4.9 | * | 3.2 | 3.5 | 3.3 | 3.5 | * |
| Status Unknown % | 5.1 | 3.7 | 4.6 | 6.2 | * | 3.5 | 3.3 | 3.4 | 4.6 | * |
| Source: Missouri Department of Elementary and Secondary Education Data as of: 5/22/2021 * Data not provided | | | | | | | | | | |

| AMERICAN COLLEGE TEST (ACT) 2016-2020 | | | | | | | | | | |
|--|-----------------|-------|-------|-------|-------|----------|--------|--------|--------|--------|
| | WENTZVILLE R-IV | | | | | MISSOURI | | | | |
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2016 | 2017 | 2018 | 2019 | 2020 |
| # of Graduates | 971 | 1016 | 1154 | 1116 | 1,174 | 61,572 | 61,250 | 61,658 | 61,136 | 60,446 |
| # of Graduates at or above National Average | 469 | 436 | 583 | 505 | 543 | 24,266 | 20,649 | 23,040 | 21,217 | 21,043 |
| % of Graduates at or above National Average | 48.30 | 42.90 | 50.50 | 45.30 | 46.30 | 39.40 | 33.70 | 37.40 | 34.70 | 34.80 |
| % of Graduates Tested | 92.60 | 94.40 | 93.40 | 73.20 | 68.90 | 91.60 | 91.90 | 91.70 | 76.70 | 75.10 |
| Composite ACT Score | 21.1 | 21.4 | 21.3 | 22.5 | 22.9 | 20.0 | 20.2 | 19.9 | 20.6 | 20.7 |
| Source: Missouri Department of Elementary and Secondary Education Data as of: 5/22/2021 | | | | | | | | | | |

| Current Expenditures Per Pupil 2019-2020 | | | | |
|---|-----------------|-----------|------------|------------|
| | WENTZVILLE R-IV | | MISSOURI | |
| | 2019 | 2020 | 2019 | 2020 |
| Membership * | 16,608.86 | 17,129.11 | 876,314.71 | 875,043.19 |
| District Level Per-Pupil Expenditures | | | | |
| Federal | \$170 | \$211 | \$644 | \$782 |
| State/Local | \$10,198 | \$10,276 | \$10,605 | \$10,654 |
| District Level Per-Pupil Total | \$10,368 | \$10,488 | \$11,249 | \$11,436 |
| Source: Missouri Department of Elementary and Secondary Education (Excluded expenditures include capital outlay, debt service, community services, non-instruction/support, adult education, and Title I expenditures. Impact aid is considered local expenditures.) Data as of: 01/25/2021 | | | | |



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

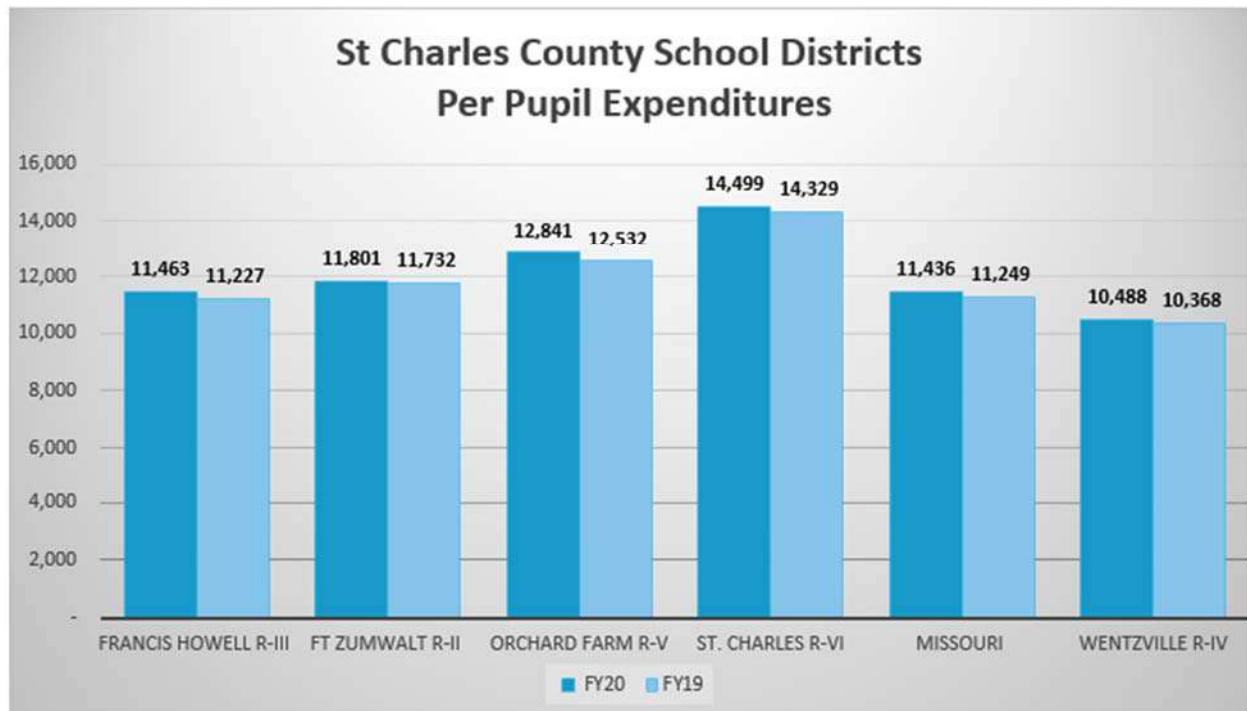
ADDRESSING STUDENT NEEDS

The District is committed to providing the best opportunities to all students. The District is projecting that there will be five elementary schools (Heritage Primary, Heritage Intermediate, Green Tree, Prairie View, and Peine Ridge) which will be supported by 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 provides reading intervention and literacy support in grades 6-12 using two tools: Lexia and Reading Plus. Credit recovery is available to all high school students through Fuel-Education, a web-based course platform.

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 our students have performed in the top 13% of Missouri school districts on state achievement tests over the past ten years.

ST. CHARLES COUNTY PER PUPIL EXPENDITURES



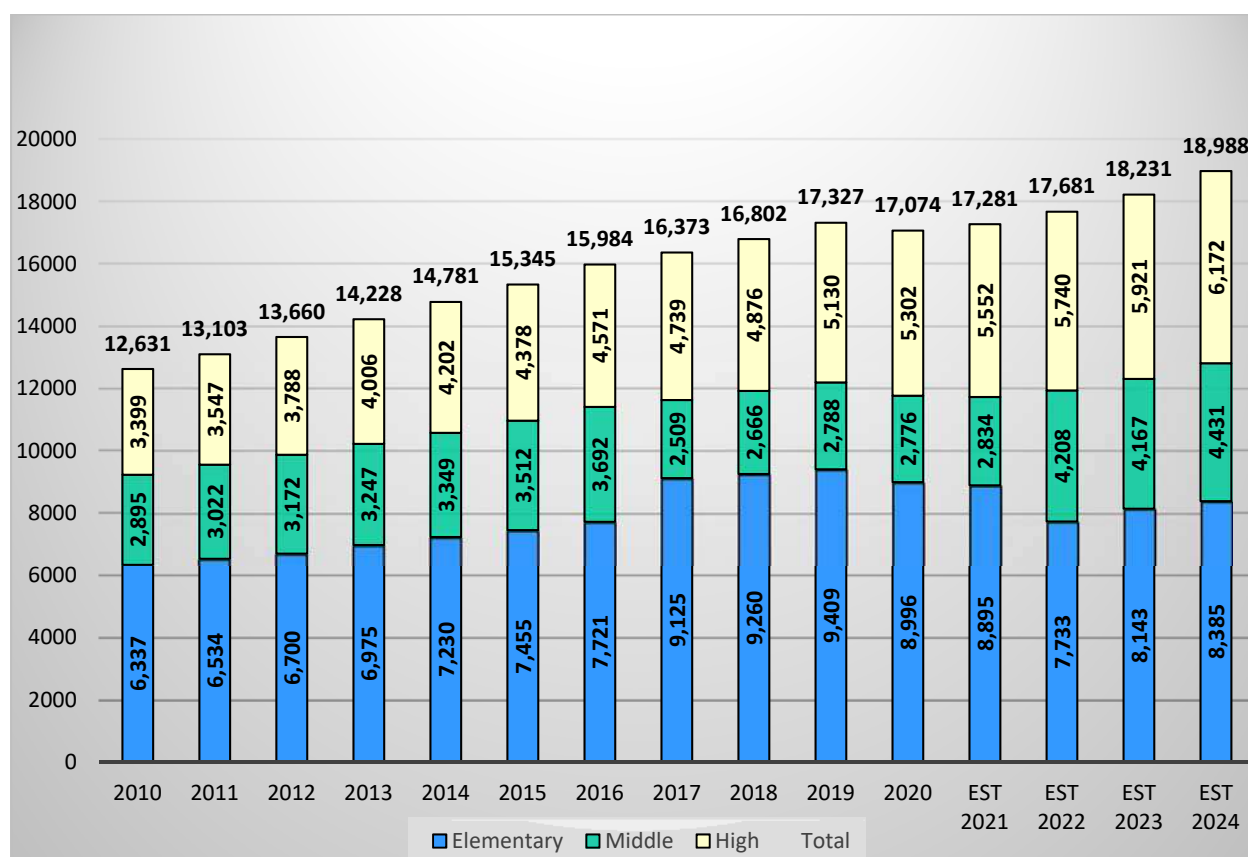


WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

ENROLLMENT PROJECTION METHODOLOGY AND ANALYSIS

Projecting enrollment is a critical factor for Wentzville R-IV as it the fastest growing school district in the state. The Wentzville School District has grown by over 5,000 students in the past twelve years. The availability of undeveloped lots will add to the existing population and creates 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 | 2024 |
|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Elementary | 6,075 | 6,337 | 6,534 | 6,700 | 6,975 | 7,230 | 7,455 | 7,721 | 9,125 | 9,260 | 9,409 | 8,996 | 8,895 | 7,733 | 8,143 | 8,385 |
| Middle | 2,786 | 2,895 | 3,022 | 3,172 | 3,247 | 3,349 | 3,512 | 3,692 | 2,509 | 2,666 | 2,788 | 2,776 | 2,834 | 4,208 | 4,167 | 4,431 |
| High | 3,264 | 3,399 | 3,547 | 3,788 | 4,006 | 4,202 | 4,378 | 4,571 | 4,739 | 4,876 | 5,130 | 5,302 | 5,552 | 5,740 | 5,921 | 6,172 |
| Total | 12,125 | 12,631 | 13,103 | 13,660 | 14,228 | 14,781 | 15,345 | 15,984 | 16,373 | 16,802 | 17,327 | 17,074 | 17,281 | 17,681 | 18,231 | 18,988 |



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

SEPTEMBER ENROLLMENT PROJECTIONS BY GRADE

| By Grade Level | | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|----------------|----|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | K | 1,292 | 1,204 | 1,283 | 1,293 | 1,143 | 1,255 | 1,325 | 1,395 | 1,418 |
| | 1 | 1,206 | 1,338 | 1,235 | 1,325 | 1,247 | 1,209 | 1,286 | 1,351 | 1,428 |
| | 2 | 1,292 | 1,248 | 1,369 | 1,265 | 1,250 | 1,255 | 1,267 | 1,329 | 1,384 |
| | 3 | 1,319 | 1,330 | 1,276 | 1,436 | 1,252 | 1,241 | 1,269 | 1,347 | 1,387 |
| | 4 | 1,274 | 1,341 | 1,359 | 1,303 | 1,408 | 1,239 | 1,322 | 1,288 | 1,455 |
| | 5 | 1,338 | 1,324 | 1,384 | 1,384 | 1,297 | 1,413 | 1,264 | 1,433 | 1,313 |
| | 6 | 1,272 | 1,340 | 1,354 | 1,403 | 1,399 | 1,283 | 1,439 | 1,299 | 1,584 |
| | 7 | 1,221 | 1,266 | 1,368 | 1,399 | 1,387 | 1,431 | 1,333 | 1,465 | 1,346 |
| | 8 | 1,199 | 1,243 | 1,298 | 1,389 | 1,389 | 1,403 | 1,436 | 1,403 | 1,501 |
| | 9 | 1,180 | 1,247 | 1,312 | 1,366 | 1,401 | 1,409 | 1,448 | 1,478 | 1,560 |
| | 10 | 1,151 | 1,189 | 1,240 | 1,322 | 1,357 | 1,436 | 1,436 | 1,498 | 1,522 |
| | 11 | 1,202 | 1,129 | 1,183 | 1,261 | 1,288 | 1,392 | 1,451 | 1,473 | 1,566 |
| | 12 | 1,038 | 1,174 | 1,141 | 1,181 | 1,256 | 1,315 | 1,405 | 1,472 | 1,524 |
| GRAND TOTAL | | 15,984 | 16,373 | 16,802 | 17,327 | 17,074 | 17,281 | 17,681 | 18,231 | 18,988 |





WENTZVILLE R-IV SCHOOL DISTRICT

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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

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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 2019-20 | | Target 19-20 |
| Early Childhood Special Education Data (Table A) | | | | | |
| ECSE children in regular EC program receiving majority of services in EC (SPP 6A) | | | 12.9% | Not Met | ≥ 47.3% |
| ECSE children in special education separate class, school or residential setting (SPP 6B) | | | 60.1% | 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) * | | | 100.0% | Met | = 100.0% |
| Percent of children in ECSE who demonstrated improved: (SPP 7) | Positive social-emotional skills: | Summary Statement 1 | 98.9% | Met | ≥ 93.9% |
| | | Summary Statement 2 | 0.0% | Not Met | ≥ 48.2% |
| | Acquisition and use of knowledge and skills: | Summary Statement 1 | 100.0% | Met | ≥ 95.5% |
| | | Summary Statement 2 | 0.0% | Not Met | ≥ 40.6% |
| | Use of appropriate behaviors to meet needs: | Summary Statement 1 | 100.0% | Met | ≥ 93.5% |
| | | Summary Statement 2 | 0.0% | Not Met | ≥ 56.9% |
| Child Count and Educational Environment Data (Table B) | | | | | |
| Percent of children with IEPs inside regular class 80% or more of the day (SPP 5A) | | | 54.1% | Not Met | ≥ 56.0% |
| Percent of children with IEPs inside regular class less than 40% of the day (SPP 5B) | | | 11.0% | Not Met | ≤ 10.2% |
| Percent of children with IEPs served in separate settings (SPP 5C) | | | 1.9% | 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) | | | NA | NA | ≥ 95.0% |
| Participation rate for children with IEPs on statewide assessment for Mathematics (grades 3-8, HS) (SPP 3B) | | | NA | NA | ≥ 95.0% |
| Proficiency rate for children with IEPs on statewide assessment for English Language Arts (grades 3-8, HS) (SPP 3C) | | | NA | NA | ≥ 20.0% |
| Proficiency rate for children with IEPs on statewide assessment for Mathematics (grades 3-8, HS) (SPP 3C) | | | NA | NA | ≥ 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) * | | | 99.6% | Not Met | = 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) | | | 66.7% | Not Met | ≥ 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) | | | 85.4% | Met | ≥ 74.5% |
| Dropout rate for students with disabilities (SPP 2) | | | 1.1% | Met | ≤ 3.5% |
| 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) * | | | 100.0% | Met | = 100.0% |
| | enrolled in higher education | | 29.0% | Met | ≥ 24.4% |

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



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| | | | | | |
|---|--|-------|-----|---|-------|
| 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 | 60.0% | Met | ≥ | 46.9% |
| | total employed / continuing education | 64.1% | 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

2021-2022 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education
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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 | | | | |
|-----------------------------|---------|---------|---------|------------------|
| | 2017-18 | 2018-19 | 2019-20 | State 2019-20 |
| Child Count | 292 | 328 | 288 | 12,626 |

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 | 2017-18 | | 2018-19 | | 2019-20 | | State 2019-20 |
|---|---------|--------|---------|--------|---------|--------|------------------|
| | # | % | # | % | # | % | % |
| <i>In the regular early childhood program:</i> | 113 | 38.7% | 150 | 45.7% | 93 | 32.5% | 53.7% |
| 10+ hours with majority of SPED services in EC Program* | 56 | 19.2% | 75 | 22.9% | 33 | 11.5% | 23.3% |
| 10+ hours with majority of SPED services in Other Location | 39 | 13.4% | 49 | 14.9% | 45 | 15.7% | 22.0% |
| less than 10 hours with majority of SPED services in EC Program* | * | * | * | * | * | * | 3.9% |
| less than 10 hours with majority of SPED services in Other Location | 15 | 5.1% | 22 | 6.7% | 11 | 3.8% | 4.5% |
| Separate Class | 132 | 45.2% | 145 | 44.2% | 157 | 54.9% | 35.9% |
| Separate School | * | * | * | * | 15 | 5.2% | 1.5% |
| Residential Facility | * | * | * | * | * | * | * |
| Home | 19 | 6.5% | * | * | * | * | 1.1% |
| Service Provider Location | 18 | 6.2% | 31 | 9.5% | 20 | 7.0% | 7.8% |
| Total Early Childhood | 292 | 100.0% | 328 | 100.0% | 288 | 100.0% | 100.0% |
| Total attending and receiving majority of services in early childhood program* (SPP 6A) | 59 | 20.2% | 79 | 24.1% | 37 | 12.9% | 27.2% |
| Total separate placements** (SPP 6B) | 142 | 48.6% | 147 | 44.8% | 172 | 60.1% | 37.4% |

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 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|---|---------|---------|---------|---------|---------|
| Number referred and eligible | NA | 36 | NA | NA | 25 |
| IEPs developed with acceptable timelines | NA | 35 | NA | NA | 25 |
| Percent developed within acceptable timelines | NA | 97.2% | NA | NA | 100.0% |
| State % developed within acceptable timelines | 97.5% | 99.0% | 98.9% | 100.0% | 99.5% |

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

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Special Education District Profile

WENTZVILLE R-IV (092-089)

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

Early Childhood Outcome Data (SPP 7) (A4)

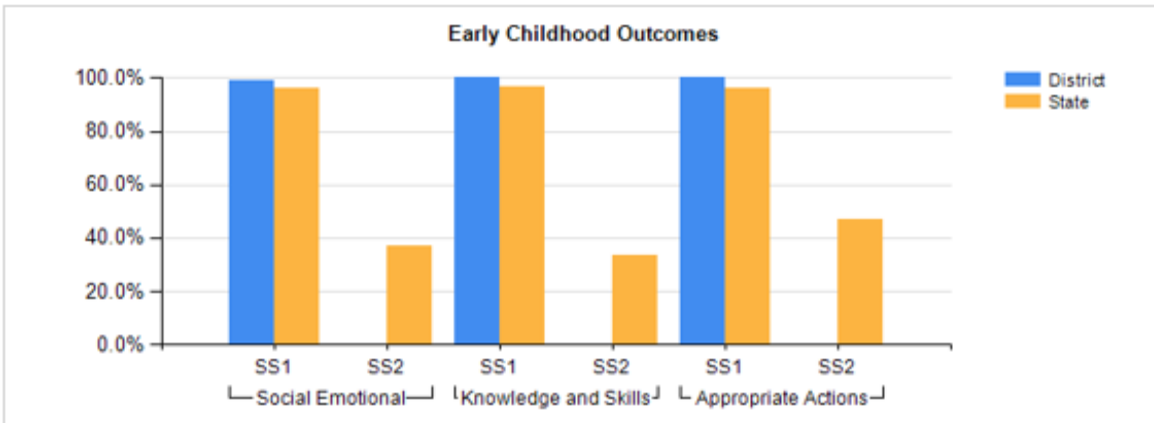
Districts are required to assess children's abilities when they enter and exit ECSE. The following table indicates the progress, or outcome, made between entering and exiting ECSE for children who exited ECSE during the reporting year.

| 2019-20 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% | * | * | 1.4% | * | * | 1.5% |
| b. improved functioning but not sufficient to move nearer to functioning comparable to same-age peers | * | * | 1.9% | * | * | 1.7% | * | * | 1.7% |
| c. improved functioning to a level nearer to same-aged peers but did not reach | 92 | 98.9% | 59.6% | 93 | 100.0% | 63.4% | 93 | 100.0% | 50.1% |
| d. improved functioning to reach a level comparable to same-aged peers | * | * | 26.7% | * | * | 29.1% | * | * | 34.5% |
| e. maintained functioning at a level comparable to same-aged peers | * | * | 10.4% | * | * | 4.5% | * | * | 12.2% |
| Total: | 93 | 100.0% | 100.0% | 93 | 100.0% | 100.0% | 93 | 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. | | 98.9% | 96.3% | | 100.0% | 96.8% | | 100.0% | 96.4% |
| 2. Percent of children who were functioning within age expectations by the time they exited. | | * | 37.1% | | * | 33.6% | | * | 46.7% |

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

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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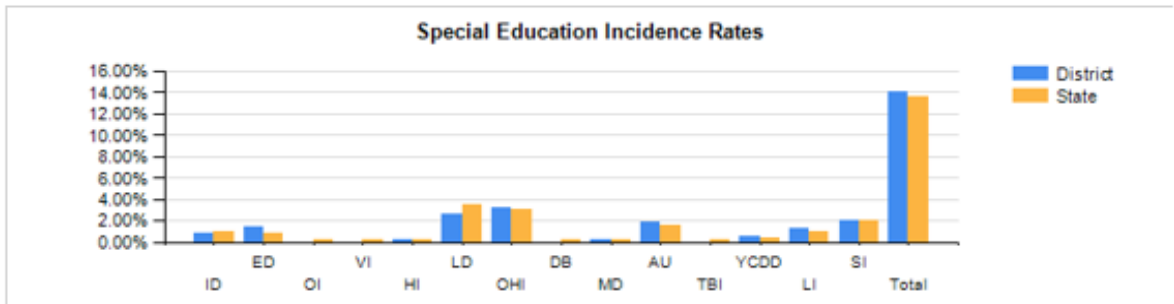
Child Count and Educational Environment Data - (Table B)

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 2019-20 | State 2019-20 |
|------------------------------------|-------|------|------------------------|---------------|
| Intellectual Disability | 153 | * | 0.88% | 1.04% |
| Emotional Disturbance | 236 | * | 1.36% | 0.82% |
| Orthopedic Impairment | * | * | * | 0.04% |
| Visual Impairment | * | * | * | 0.05% |
| Hearing impairment | 15 | * | 0.09% | 0.12% |
| Specific Learning Disability | 448 | * | 2.59% | 3.57% |
| Other Health Impairment | 564 | 12 | 3.26% | 3.04% |
| Deaf/Blindness | * | * | * | 0.00% |
| Multiple Disabilities | 21 | * | 0.12% | 0.16% |
| Autism | 314 | * | 1.81% | 1.52% |
| Traumatic Brain Injury | * | * | * | 0.04% |
| Young Child w/ Developmental Delay | 97 | * | 0.56% | 0.35% |
| Language Impairment | 227 | * | 1.31% | 0.96% |
| Speech Impairment | 345 | 56 | 1.99% | 1.94% |
| Total | 2,442 | 83 | 14.10% | 13.66% |

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: 2019-20 | Amer Indian % | Asian % | Black % | Hispanic % | Multi % | Pacific % | White % | Total % |
|----------------------------------|---------------|---------|---------|------------|---------|-----------|---------|---------|
| Total District Enrollment (K-12) | 0.2% | 2.0% | 6.8% | 5.1% | 4.4% | * | 81.5% | 100.0% |
| Total IEP Child Count (5K-21) | * | 1.1% | 9.2% | 6.0% | 5.9% | * | 77.5% | 100.0% |
| Intellectual Disability | * | * | 20.3% | 10.5% | * | * | 64.7% | 100.0% |
| Emotional Disturbance | * | * | 12.3% | * | 9.3% | * | 73.3% | 100.0% |
| Specific Learning Disability | * | * | 10.3% | 6.5% | 4.5% | * | 78.1% | 100.0% |
| Other Health Impairment | * | * | 7.3% | 4.8% | 6.0% | * | 81.2% | 100.0% |
| Autism | * | * | 6.7% | 4.5% | 4.5% | * | 81.5% | 100.0% |
| Speech/Language Impairment | * | * | 7.3% | 7.2% | 7.5% | * | 76.4% | 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.



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Missouri Department of Elementary and Secondary Education
Special Education District Profile

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.

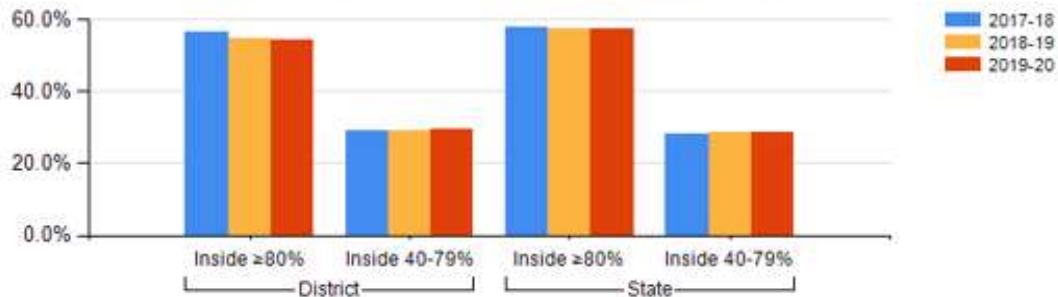
| Placement Categories | 2017-18 | | 2018-19 | | 2019-20 | | State 2019-20 |
|---|---------|--------|---------|--------|---------|--------|---------------|
| | # | % | # | % | # | % | % |
| Inside Regular Class 80% or More (SPP 5A) | 1220 | 56.3% | 1251 | 54.7% | 1321 | 54.1% | 57.4% |
| Inside Regular Class 40-79% | 631 | 29.1% | 664 | 29.0% | 722 | 29.6% | 28.5% |
| Inside Regular Class < 40% (SPP 5B) | 208 | 9.6% | 246 | 10.8% | 269 | 11.0% | 8.4% |
| Private Separate (Day) School* | 23 | 1.1% | 25 | 1.1% | 29 | 1.2% | 0.9% |
| Public Separate (Day) School* | * | * | * | * | * | * | 1.4% |
| Homebound/Hospital* | 18 | 0.8% | 27 | 1.2% | 18 | 0.7% | 0.6% |
| Private Residential Facility* | * | * | * | * | * | * | * |
| Correctional Facility | * | * | * | * | * | * | 0.1% |
| Parentally Placed Private School | 66 | 3.0% | 73 | 3.2% | 83 | 3.4% | 2.0% |
| State Operated Separate School [^] | * | * | * | * | * | * | 0.7% |
| Total School Age | 2,166 | 100.0% | 2,286 | 100.0% | 2,442 | 100.0% | 100.0% |
| Total of Separate Placements* (SPP 5C) | 41 | 1.9% | 52 | 2.3% | 47 | 1.9% | 3.6% |

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

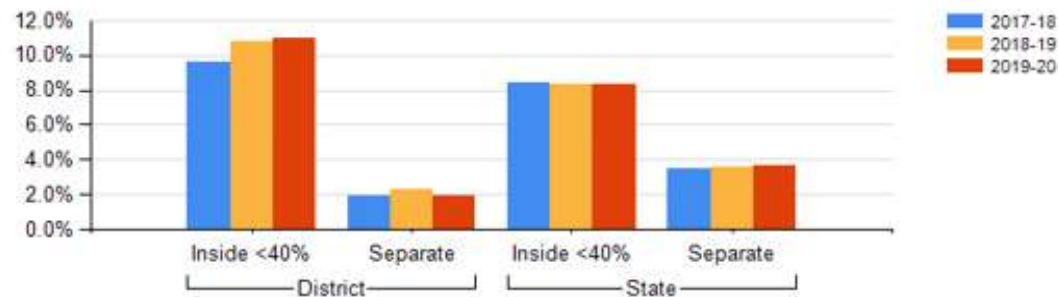
Total Separate includes: Private/Public Separate Facilities; Homebound/Hospital; Private Residential Facilities and State Operated School

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

Educational Environments: Inside ≥ 80% and Inside 40-79%



Educational Environments: Inside < 40% and Separate Placements



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WENTZVILLE R-IV SCHOOL DISTRICT

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Missouri Department of Elementary and Secondary Education
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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.

2019-20 testing requirements were waived due to COVID-19.

| 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 2021-2022 ANNUAL BUDGET

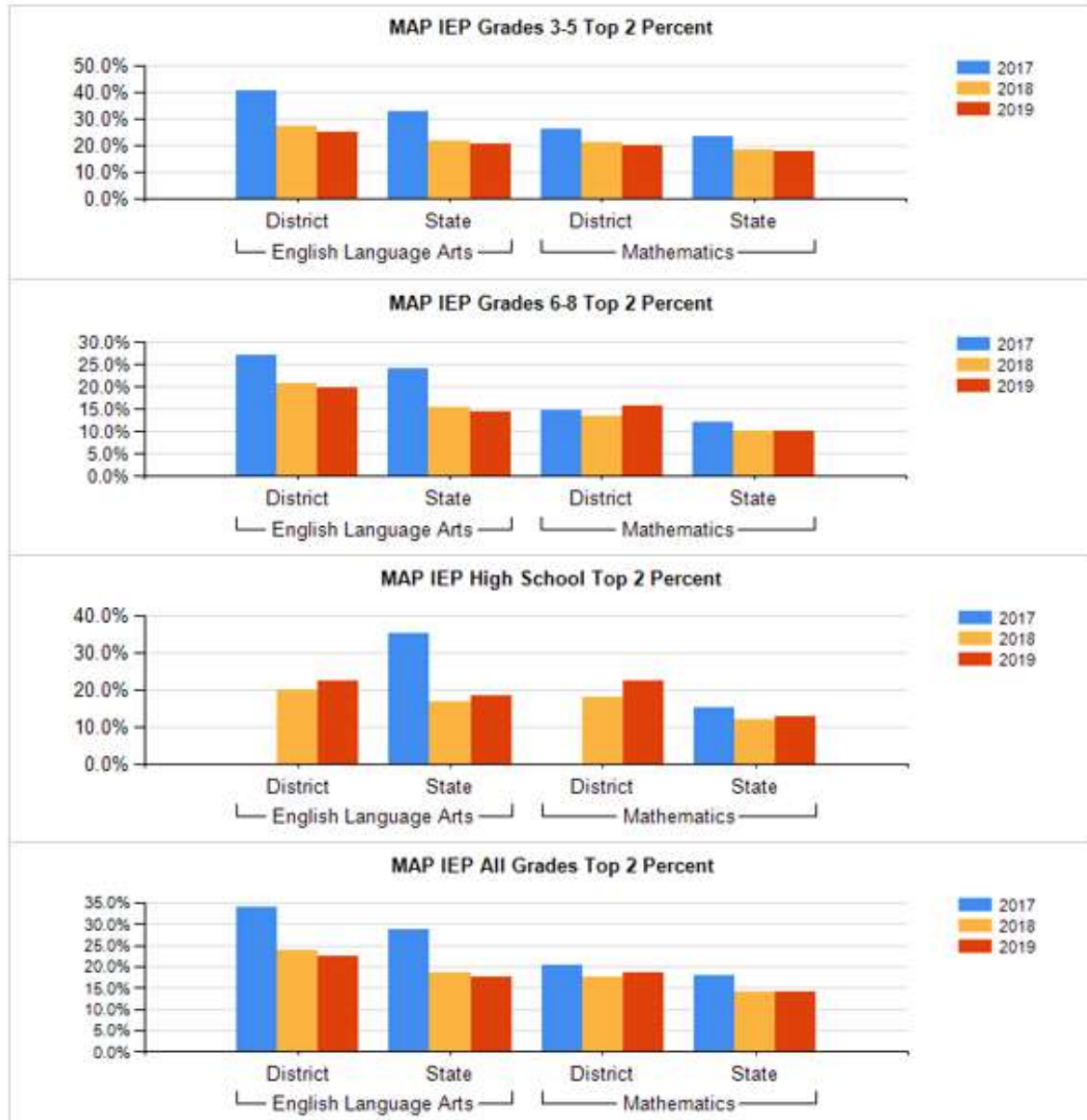
Missouri Department of Elementary and Secondary Education
Special Education District Profile



WENTZVILLE R-IV (092-089)

Student Assessment Data - (Table C)

2019-20 testing requirements were waived due to COVID-19.



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

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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 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|-------------------------------------|---------|---------|---------|---------|---------|
| Number evaluated | NA | 325 | NA | NA | 268 |
| Number within acceptable timelines | NA | 324 | NA | NA | 265 |
| Percent within acceptable timelines | NA | 99.7% | NA | NA | 99.6% |
| State % within acceptable timelines | 98.8% | 99.5% | 99.1% | 99.0% | 99.2% |

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 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|------------------------------|---------|---------|---------|---------|---------|
| Total Responses | NA | 243 | NA | NA | 128 |
| Number Agree/Strongly Agree | NA | 160 | NA | NA | 84 |
| % Agree/Strongly Agree | NA | 65.8% | NA | NA | 66.7% |
| State % Agree/Strongly Agree | 75.7% | 72.7% | 74.4% | 75.6% | 76.7% |

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

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Suspension/Expulsion Data - (Table F)

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

| School Year 2019-2020 | 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 | 115 | 4.22 | 7.98 | 161 | 1.07 | 3.69 | 3.93 | 2.16 |
| OSS > 10 Days | 16 | 0.59 | 1.22 | 21 | 0.14 | 0.51 | 4.19 | 2.38 |
| ISS - All | 246 | 9.02 | 10.85 | 536 | 3.57 | 6.67 | 2.53 | 1.63 |
| ISS > 10 Days | 21 | 0.77 | 0.70 | 30 | 0.20 | 0.31 | 3.85 | 2.28 |
| Total OSS and ISS | 290 | 10.63 | 14.99 | 596 | 3.97 | 8.63 | 2.68 | 1.74 |
| Incident Counts | | | | | | | | |
| OSS - All | 207 | 7.59 | 15.44 | 211 | 1.41 | 6.04 | 5.40 | 2.55 |
| OSS > 10 Days | 17 | 0.62 | 1.28 | 22 | 0.15 | 0.55 | 4.25 | 2.34 |
| American Indian | * | * | * | | | | * | * |
| Asian | * | * | * | | | | * | * |
| Black | * | * | 3.40 | | | | * | 6.21 |
| Hispanic | * | * | 0.84 | | | | * | 1.53 |
| <u>Multi Racial</u> | * | * | 1.57 | | | | * | 2.87 |
| Pacific Islander | * | * | * | | | | * | * |
| White | 13 | 0.61 | 0.80 | | | | 4.20 | 1.46 |
| ISS - All | 623 | 22.84 | 23.92 | 1,095 | 7.29 | 13.10 | 3.13 | 1.83 |
| ISS > 10 Days | 21 | 0.77 | 0.71 | 30 | 0.20 | 0.31 | 3.85 | 2.27 |
| Total OSS and ISS | 830 | 30.43 | 39.36 | 1,306 | 8.70 | 19.14 | 3.50 | 2.06 |

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

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



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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 **percentages** of students with disabilities who graduated or dropped out from school.

| Graduation data | 2017-18 | 2018-19 | 2019-20 | State 2019-20 |
|--|---------|---------|---------|---------------|
| Total Number of IEP Students Graduated | 142 | 137 | 121 | 6,417 |

| 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 |
| 2020 Cohort | 2020 | | 2021 | | 2022 | | 2023 | |
| Total Cohort Graduates | 105 | 5,723 | | | | | | |
| Total Cohort | 123 | 7,410 | | | | | | |
| Graduation Rate | 85.4% | 77.2% | NA | NA | NA | NA | NA | NA |
| 2019 Cohort | 2019 | | 2020 | | 2021 | | 2022 | |
| Total Cohort Graduates | 126 | 5,803 | 135 | 6,059 | | | | |
| Total Cohort | 145 | 7,551 | 144 | 7,475 | | | | |
| Graduation Rate | 86.9% | 76.9% | 93.8% | 81.1% | NA | NA | NA | NA |
| 2018 Cohort | 2018 | | 2019 | | 2020 | | 2021 | |
| Total Cohort Graduates | 129 | 5,771 | 136 | 6,046 | 140 | 6,119 | | |
| Total Cohort | 148 | 7,604 | 149 | 7,557 | 148 | 7,532 | | |
| Graduation Rate | 87.2% | 75.9% | 91.3% | 80.0% | 94.6% | 81.2% | NA | NA |
| 2017 Cohort | 2017 | | 2018 | | 2019 | | 2020 | |
| Total Cohort Graduates | 112 | 5,471 | 119 | 5,747 | 123 | 5,833 | 124 | 5,887 |
| Total Cohort | 133 | 7,424 | 134 | 7,313 | 135 | 7,288 | 135 | 7,277 |
| Graduation Rate | 84.2% | 73.7% | 88.8% | 78.6% | 91.1% | 80.0% | 91.9% | 80.9% |

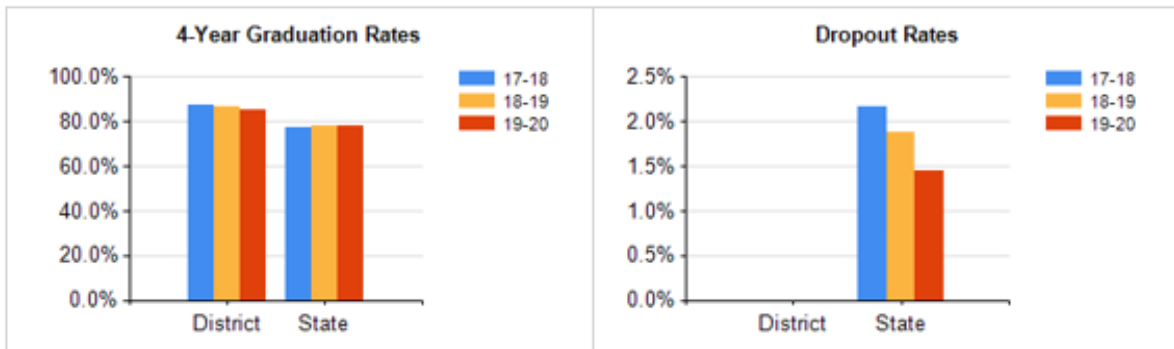
Graduation rate = Number of IEP Graduates in cohort / Total number of IEP students in cohort x 100

| Dropout data (SPP 2) (grades 9-12) | 2017-18 | 2018-19 | 2019-20 | State 2019-20 |
|--|---------|---------|---------|---------------|
| Total students with disabilities grades 9-12 | 676 | 687 | 732 | 39,124 |
| Number of students with disabilities who dropped out | * | * | * | 568 |
| Dropout rate for students with disabilities | * | * | * | 1.5% |

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

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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 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|----------------|---------|---------|---------|---------|---------|
| Total Reviewed | NA | * | NA | NA | * |
| Number Met | NA | * | NA | NA | * |
| Percent Met | NA | * | NA | NA | * |
| State | 88.3% | 87.7% | 94.4% | 93.6% | 89.3% |

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 2019-2020 School Year | 18-19 Graduates | | 18-19 Dropouts | | Total | | State |
|---|-----------------|--------|----------------|---|-------|--------|--------|
| | # | % | # | % | # | % | % |
| (1) 2 YR College (completed at least one term) | 32 | 23.4% | * | * | 32 | 22.1% | 16.9% |
| (2) 4 YR College (completed at least one term) | * | * | * | * | * | * | 7.8% |
| (3) <u>Non-College</u> (completed at least one term) | * | * | * | * | * | * | 2.6% |
| (4) Advanced Training | * | * | * | * | * | * | 0.2% |
| (5) Employed (Competitively) (at least 20 hrs. per week for 90 days) | 41 | 29.9% | * | * | 44 | 30.3% | 31.3% |
| (6) Employed (<u>Non-Competitively</u>) (at least 20 hrs. per week for 90 days) | * | * | * | * | * | * | 1.5% |
| (7) National/Community Service/Peace Corps | * | * | * | * | * | * | * |
| (8) Military | * | * | * | * | * | * | 1.8% |
| (9) Other | 28 | 20.4% | * | * | 32 | 22.1% | 12.0% |
| (10) Continuing Education - did not complete one term | * | * | * | * | * | * | 3.8% |
| (11) Employed - less than 20 hrs. per week or 90 days | * | * | * | * | * | * | 8.3% |
| (12) Unknown | * | * | * | * | * | * | 13.8% |
| (13) Not Available | * | | * | | * | | |
| Total (excludes Not Available) | 137 | 100.0% | * | * | 145 | 100.0% | 100.0% |
| A. Enrolled in higher education* | 42 | 30.7% | * | * | 42 | 29.0% | 24.7% |
| B. Enrolled in higher education or competitively employed* | 84 | 61.3% | * | * | 87 | 60.0% | 57.9% |
| C. Total Employed / Continuing Education* | 90 | 65.7% | * | * | 93 | 64.1% | 62.1% |

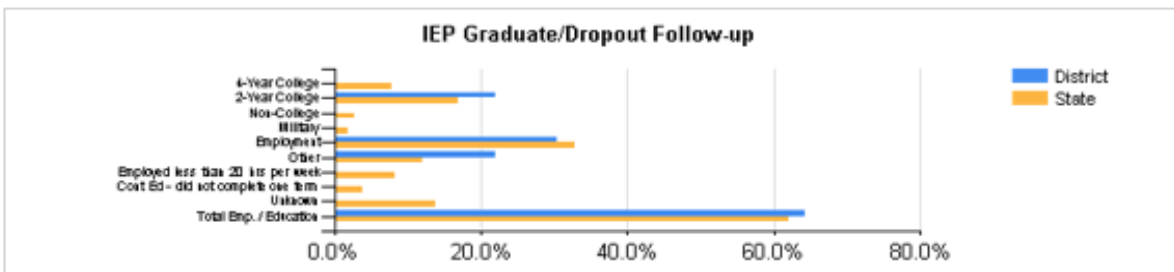
Source: District reported data via MOSIS February Follow-up

*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) + (5) + (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) + (7) + (8)]



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Non-College includes Advanced Training
Employment includes National/ Community Service/ Peace Corps

|

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

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WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 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 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|------------|-----------|-----------|-----------|-----------|-----------|
| Average Teacher Salary (Regular Term) | Wentzville | \$55,124 | \$56,148 | \$56,766 | \$58,524 | \$59,634 |
| | Missouri | \$47,961 | \$48,618 | \$49,302 | \$50,013 | \$50,758 |
| Average Teacher Salary (Total*) | Wentzville | \$56,378 | \$57,372 | \$57,992 | \$59,705 | \$60,822 |
| | Missouri | \$49,113 | \$49,762 | \$50,485 | \$51,214 | \$51,981 |
| Average Administrator Salary | Wentzville | \$104,169 | \$105,000 | \$107,537 | \$107,238 | \$111,103 |
| | Missouri | \$90,078 | \$91,513 | \$92,738 | \$93,970 | \$95,525 |
| Average Years of Experience | Wentzville | 12.0 | 12.0 | 11.8 | 12.1 | 12.4 |
| | Missouri | 12.8 | 12.8 | 12.4 | 12.5 | 12.6 |
| Teachers with a Master Degree or Higher (%) | Wentzville | 79.1 | 78.7 | 77.4 | 79.4 | 77.6 |
| | Missouri | 61.5 | 61.4 | 58.4 | 58.9 | 59 |

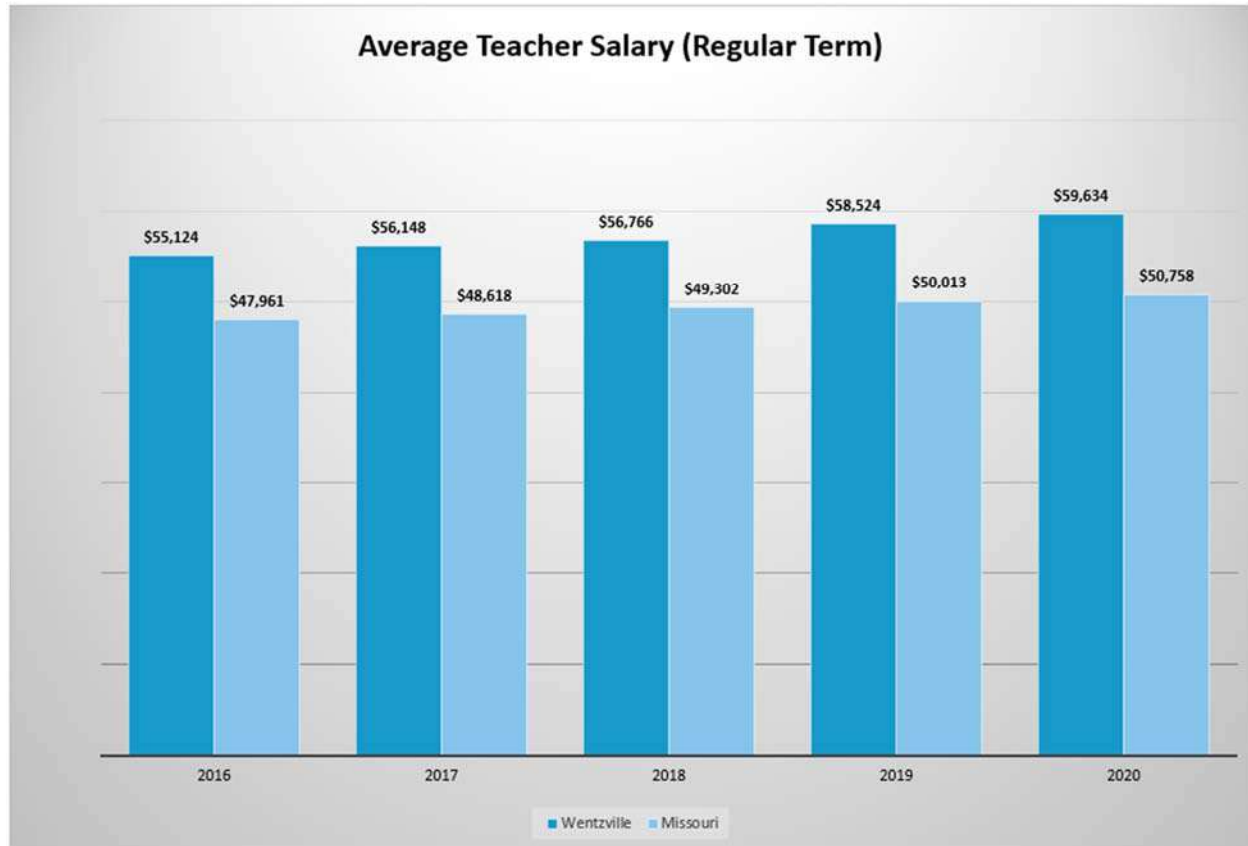
* Includes extended contract salary, Career Ladder supplement and extra duty pay





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

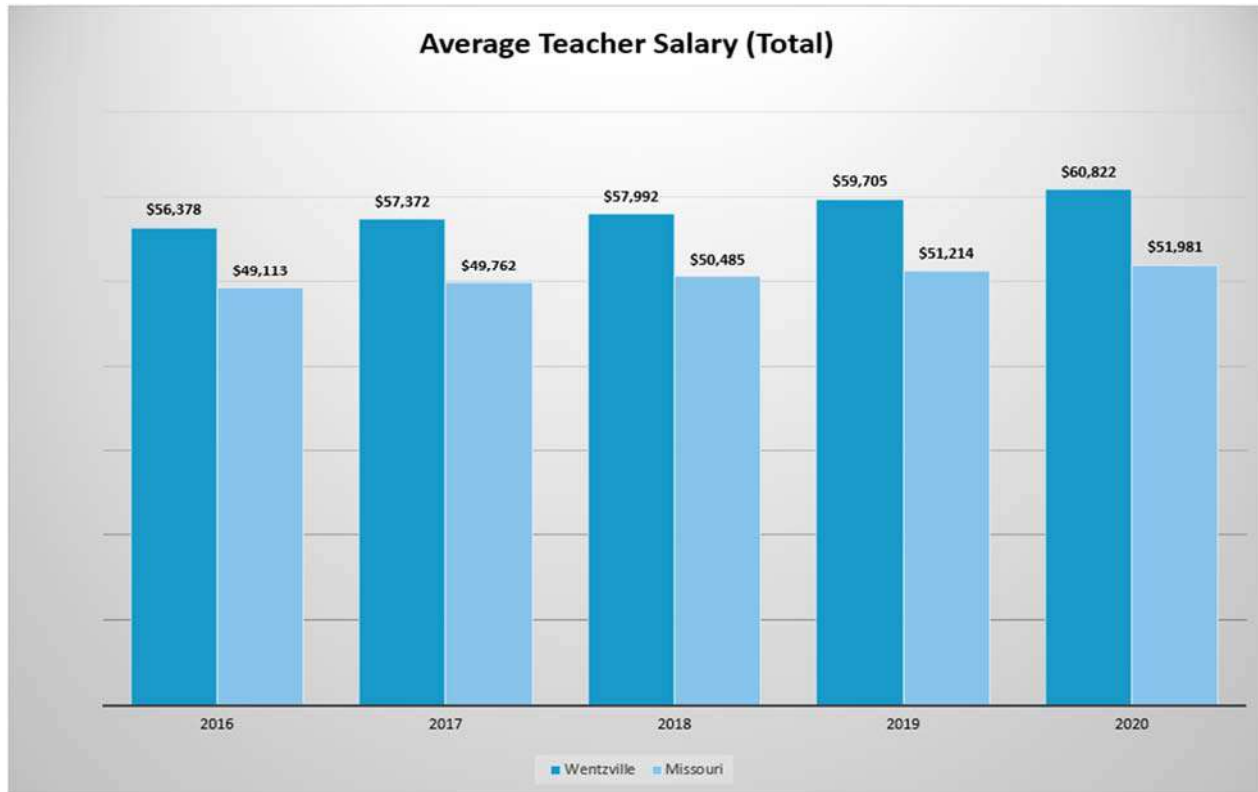
AVERAGE TEACHER SALARY (REGULAR TERM)





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

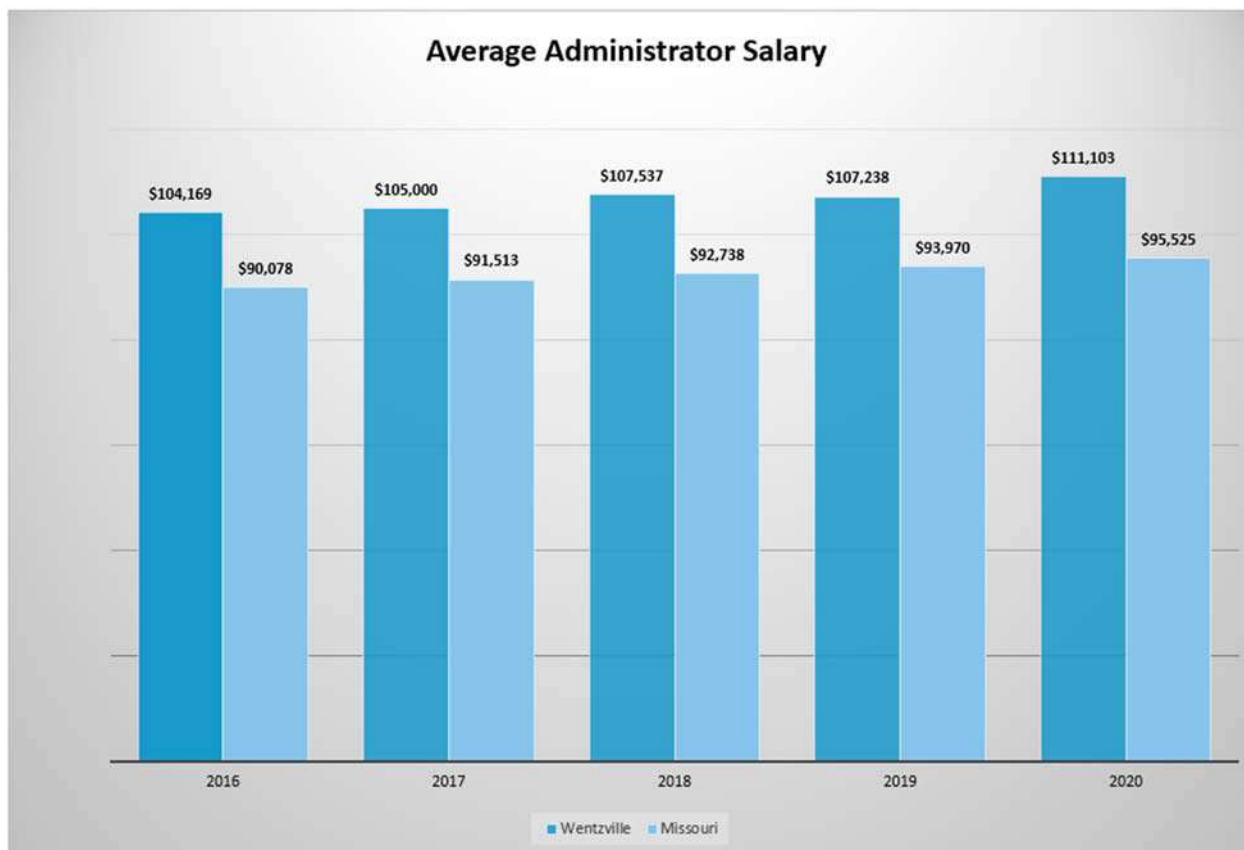
AVERAGE TEACHER SALARY (TOTAL)





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

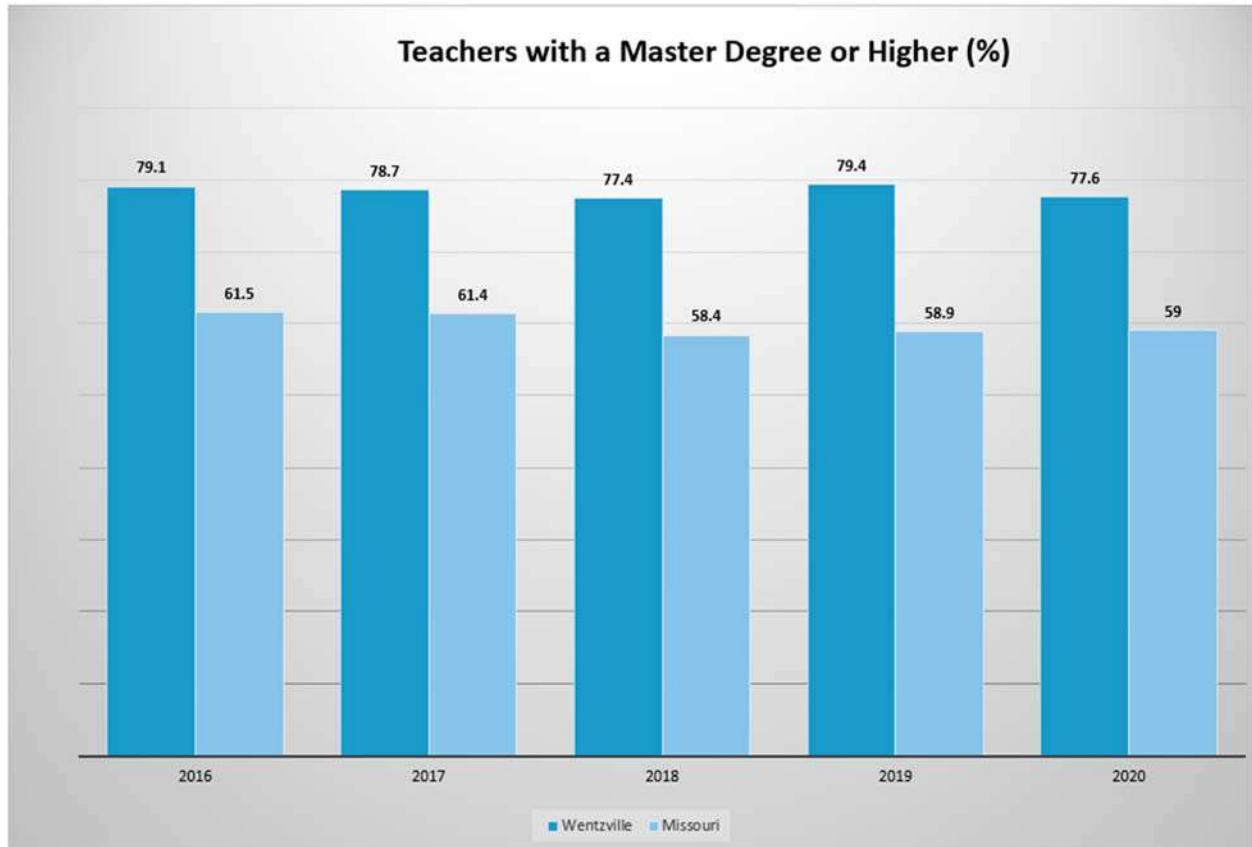
AVERAGE ADMINISTRATOR SALARY





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

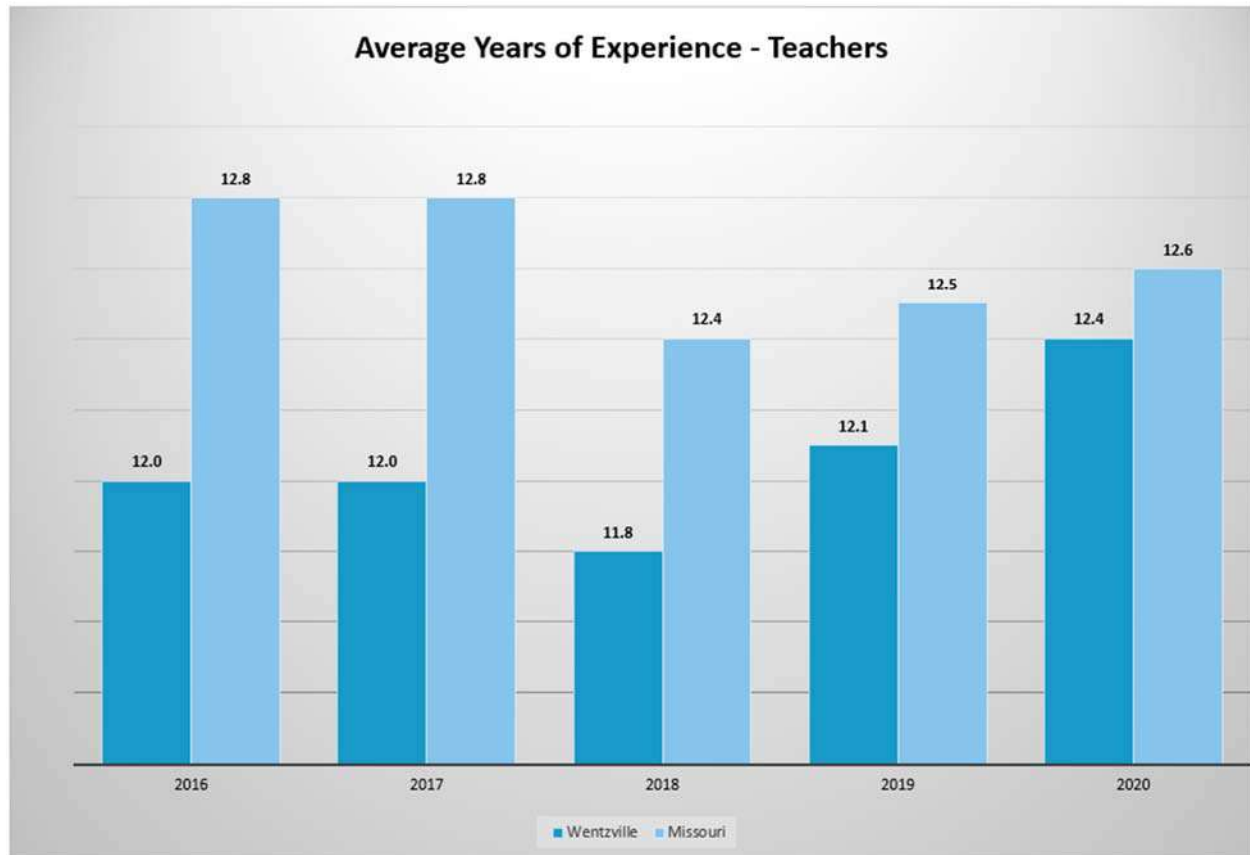
TEACHERS WITH A MASTER DEGREE OR HIGHER (%)





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET


AVERAGE YEARS OF EXPERIENCE - TEACHERS





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

BOARD APPROVED STUDENT CALENDAR


WENTZVILLE
 SCHOOL DISTRICT
 LEARNING TODAY, LEADING TOMORROW

Wentzville School District

2021-2022 Academic Calendar

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

First Day of School
 Early Release

Holiday
 P/T Conf. PK-12

No Classes
 Late Start

Finals - Early Release 9-12

| K-12 | Q1 | Q2 | S1 | Q3 | Q4 | S2 | Total |
|-------------|-------|------|------|------|-----|-----|-------|
| Term | 10/22 | 1/14 | 1/14 | 3/18 | 6/2 | 6/2 | |
| # Days K-12 | 42 | 45 | 87 | 41 | 47 | 88 | 175 |

| 2021-2022 | ES | MS | HS |
|-------------|-------|-------|-------|
| Total Hours | 1,131 | 1,112 | 1,088 |

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

Revised April 5, 2021



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

TEACHER SALARY SCHEDULE 2021-2022

| STEP | B.S. | B.S. +16 | M.A. | M.A. +15 | M.A. +30 | Ph.D. |
|------|--------|----------|--------|----------|----------|--------|
| 1 | 40,968 | 42,095 | 46,052 | 49,137 | 52,429 | 55,051 |
| 2 | 41,480 | 42,726 | 46,743 | 49,874 | 53,215 | 55,877 |
| 3 | 41,999 | 43,367 | 47,444 | 50,623 | 54,013 | 56,715 |
| 4 | 42,525 | 44,018 | 48,155 | 51,382 | 54,823 | 57,566 |
| 5 | 43,057 | 44,678 | 48,877 | 52,152 | 55,646 | 58,429 |
| 6 | 43,832 | 45,482 | 50,197 | 53,560 | 57,148 | 60,006 |
| 7 | 44,621 | 46,301 | 51,553 | 55,006 | 58,690 | 61,626 |
| 8 | 45,424 | 47,134 | 52,945 | 56,491 | 60,275 | 63,290 |
| 9 | 46,242 | 47,982 | 54,374 | 58,016 | 61,902 | 64,999 |
| 10 | 47,074 | 48,845 | 55,842 | 59,583 | 63,573 | 66,753 |
| 11 | | 49,724 | 57,249 | 61,084 | 65,175 | 68,435 |
| 12 | | 50,620 | 58,692 | 62,623 | 66,817 | 70,160 |
| 13 | | | 60,171 | 64,201 | 68,501 | 71,928 |
| 14 | | | 61,687 | 65,819 | 70,227 | 73,741 |
| 15 | | | 63,242 | 67,478 | 71,997 | 75,599 |
| 16 | | | 64,836 | 69,178 | 73,811 | 77,504 |
| 17 | | | 66,470 | 70,921 | 75,671 | 79,457 |
| 18 | | | 68,145 | 72,708 | 77,578 | 81,459 |
| 19 | | | 69,862 | 74,540 | 79,533 | 83,512 |
| 20 | | | 71,623 | 76,418 | 81,537 | 85,616 |
| 21 | | | 73,457 | 78,374 | 83,624 | 87,808 |
| 22 | | | 75,337 | 80,380 | 85,765 | 90,056 |
| 23 | | | 77,266 | 82,438 | 87,961 | 92,361 |





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 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.





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 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/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 FY22 budget are generally defined in the following section and utilized in the financial section of the document.





WENTZVILLE R-IV SCHOOL DISTRICT

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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.
- 5422 American Rescue Plan Elementary & Secondary Schools Emergency Relief Fund - ARP ESSER (ESSER III)
- 5423 CRRSA – Elementary and Secondary Schools Emergency Relief Fund (ESSER II): Amounts received through the Department of Elementary and Secondary Education funded from the Consolidated Appropriations Act COVID-19 relief package. ESSER II funds fall under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021, Public Law 116-260.
- 5424 CARES – Elementary and Secondary School Emergency Relief Fund (ESSER): Amounts received through the Department of Elementary and Secondary Education funded from the Coronavirus Aid, Relief, and Economic Security Act.
- 5425 CARES -Governor's Emergency Education Relief Fund (GEER): Amounts received through the state funded from the Coronavirus Aid, Relief, and Economic Security Act.
- 5428 Coronavirus Relief Fund (OA CRF): Amounts Received from the Office of Administration (OA) and paid by Department of Elementary and Secondary Education funded from the CARES Act Fund, Coronavirus Relief Fund.
- 5437 IDEA Grants: Amounts received through special competitive grants or state initiatives from the Individuals with Disabilities Act (IDEA) set-aside funds.



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- 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.
- 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.
- 5473 CARES – School Lunch Program: Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.
- 5474 CARES – School Breakfast Program: Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.
- 5475 CARES – After-School Snack Program: Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.
- 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.



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

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.

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.



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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.

