

# ANNUAL BUDGET

## WENTZVILLE R-IV SCHOOL DISTRICT 2023-2024 FISCAL YEAR

[wentzville.k12.mo.us](http://wentzville.k12.mo.us)

MISSOURI SCHOOL DISTRICT: 092-089



Danielle S. Tormala, Ed.D. – Superintendent  
Richard F. Angevine, MBA, CPA – Chief Financial Officer  
Susan Lauren-Dawson, MBA, CPFO, SFO – Executive Director of Business Services  
María Gutiérrez-Fisher, BSBA, Accounting – Financial Analyst



## WENTZVILLE R-IV SCHOOL DISTRICT 2023-2024 Annual Budget

### A Message from the Superintendent

The Wentzville School District clocked in its largest enrollment to date at the start of the 2022-2023 school year, all while seeing an increase in students *proficient* or *advanced* in math and science, and all students being *on target* for English Language Arts (ELA) as highlighted in the latest Annual Performance Report. The District is growing in more ways than just the number of students it serves and its standing from outside organizations.

The WSD is building opportunities to support the whole child with new initiatives that will ultimately enhance their educational experience. This year, the District signed on to partner with Care to Learn, which has set up a non-profit WSD chapter to support the health, hunger, and hygiene that are barriers to student learning. The District also started a partnership with the Leader In Me program which is built on The 7 Habits of Highly Effective People and is grounded in personal goal setting that starts with the adults.

The District's continued fiscal stewardship was demonstrated again this year with another clean financial audit. The audit was all-inclusive, reviewing everything from whether a purchase order originated following proper procedures, to how a purchase order becomes a check, reviewing bids and contracts, verifying attendance and payroll records, as well as confirming the correct handling of revenues and expenses at local, county, state and federal levels.

The WSD also continued its long streak of completing major construction projects on time and under budget when it opened the doors to a fourth middle school – North Point Middle – and two new middle school wing additions at Frontier Middle and South Middle. This added square footage allowed sixth-grade students to rejoin the District's middle schools after several years of being housed at elementary schools due to space limitations.

Historically, the WSD has maintained the precedent of meeting its annual budget. This year, we proudly present the enclosed balanced budget which reflects the priorities and standards of the District.



Sincerely,  
**Danielle Tormala, Ed.D.**  
*Superintendent*



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

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# INTRODUCTION

**2023-2024 ANNUAL BUDGET**

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## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 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.

Correspondence to the Board of Education may be directed to the Board Recording Secretary, 280 Interstate Drive, Wentzville, MO 63385.

### BOARD OF EDUCATION MEMBERS

Mr. Jason Goodson	President
Mrs. Shannon Stolle	Vice President
Mrs. Katie Lyczak	Secretary
Dr. Julie Scott	Director
Mrs. Renee Henke	Director
Mrs. Jen Olson	Director
Mr. David Lewis	Director



## WENTZVILLE R-IV SCHOOL DISTRICT 2023-2024 Annual Budget

### EXECUTIVE ADMINISTRATION

Danielle S. Tormala, Ed.D	Superintendent
Brian Bishop	Deputy Supt. of Staff & Operations
Jeri LaBrot, Ed.D	Deputy Supt. of Students and Schools
Brynne Cramer	Chief Communications Officer
Patrick Brazill	Chief General Counsel
Richard F. Angevine	Chief Financial Officer
Katherine Brettschneider	Asst. Supt. of Academic Services

### EXECUTIVE SUMMARY

The Wentzville R-IV School District has completed its budgeting process for fiscal year 2023-2024 (FY24). This Annual Budget represents the financial plan for the District. This document is designed to inform the Board of Education and the greater District community of financial matters and to act as a financial guide for the upcoming year. The budget was developed with input from staff, community members, administration, and the Board of Education.





## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 Annual Budget

## MISSION, VISION, VALUES, AND GOALS

The District's mission, vision, values, and goal statements were created by a committee consisting of representatives from several of the District's stakeholder groups (administrators, staff members, parents, and community members) and were approved by the Board of Education. The mission, vision, and values provide brief and cohesive statements establishing clear direction on how the District plans to increase student achievement. 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 PLAN 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.

The background of the top half of the page features a large, faded, light blue seal of the City of Waterbury. The seal is circular with a shield in the center. The words "WATERBURY" and "CONNECTICUT" are visible around the top and bottom of the seal, respectively. The shield contains a large "W" and "B" and the words "ESTABLISHED 1739".

# **FINANCIAL**

**2023-2024 ANNUAL BUDGET**

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## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 Annual Budget

## MAJOR BUDGET CONSIDERATIONS FOR FISCAL YEAR 2023-24 (FY 24)

The budget development process includes input from a wide variety of sources. Some of the key variables used in calculating the FY24 budget include the following:

- 2023-24 is a reassessment year for real estate and personal property values.
- Preliminary assessed values indicate a 20.12% increase since certification by the County Board of Equalization last August.
- We are budgeting a tax rate reduction of \$0.353.
- The District tax rate is budgeted to be \$4.6898. This tax rate will represent a record ten-year low for the District.
- We are budgeting a decrease in state formula funding and classroom trust funds.
- A demographic study has recently been performed and is currently being analyzed by the District to determine its accuracy and effect on future budgets.
- We are expecting an increase in “Proposition C” sales tax revenues based on increases received this year as well as information provided by DESE.
- Class sizes will remain in compliance with the standards established by the Missouri Department of Education.
- Technology will be at a 1:1 level for elementary, middle, and high schools.
- Some of the major expense increases which have been factored into this budget include salary increases, new positions, medical insurance rates, cash flow projections to change to equalized pay, third party custodial and taxi services, system costs to change major software products, out of district educational placements, liability and property insurance, diesel fuel costs, and utilities.
- The final spending and collections of available ESSER funds are included in this budget.
- We will be drawing down our capital fund balance as required by law to fund District construction and maintenance projects.



## WENTZVILLE R-IV SCHOOL DISTRICT

### 2023-2024 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	\$	305,289,874
Expenditures - All Funds	\$	<u>345,282,842</u>
Over/(Under)	\$	(39,992,968)

Revenue - Operating Funds*	\$	256,073,340
Expenditures - Operating Funds*	\$	<u>255,805,624</u>
Over/(Under)	\$	267,716

Total balances in all funds are budgeted to decrease by \$40.0 million. This decrease is primarily due to the planned use of fund balances for expenditures in the Capital Projects Fund.

\*Operating Funds refers to a combination of the General Fund and the Teachers' Fund. The Operating Fund balances are budgeted to remain relatively stable by increasing only \$267,716. Operating fund balances at the end of Fiscal Year 2023-24 are projected to be \$64,288,847. This represents 25.13% (approximately 3 months) of annual operating expenditures.





## WENTZVILLE R-IV SCHOOL DISTRICT 2023-2024 Annual Budget

### OPERATING FUND BALANCES

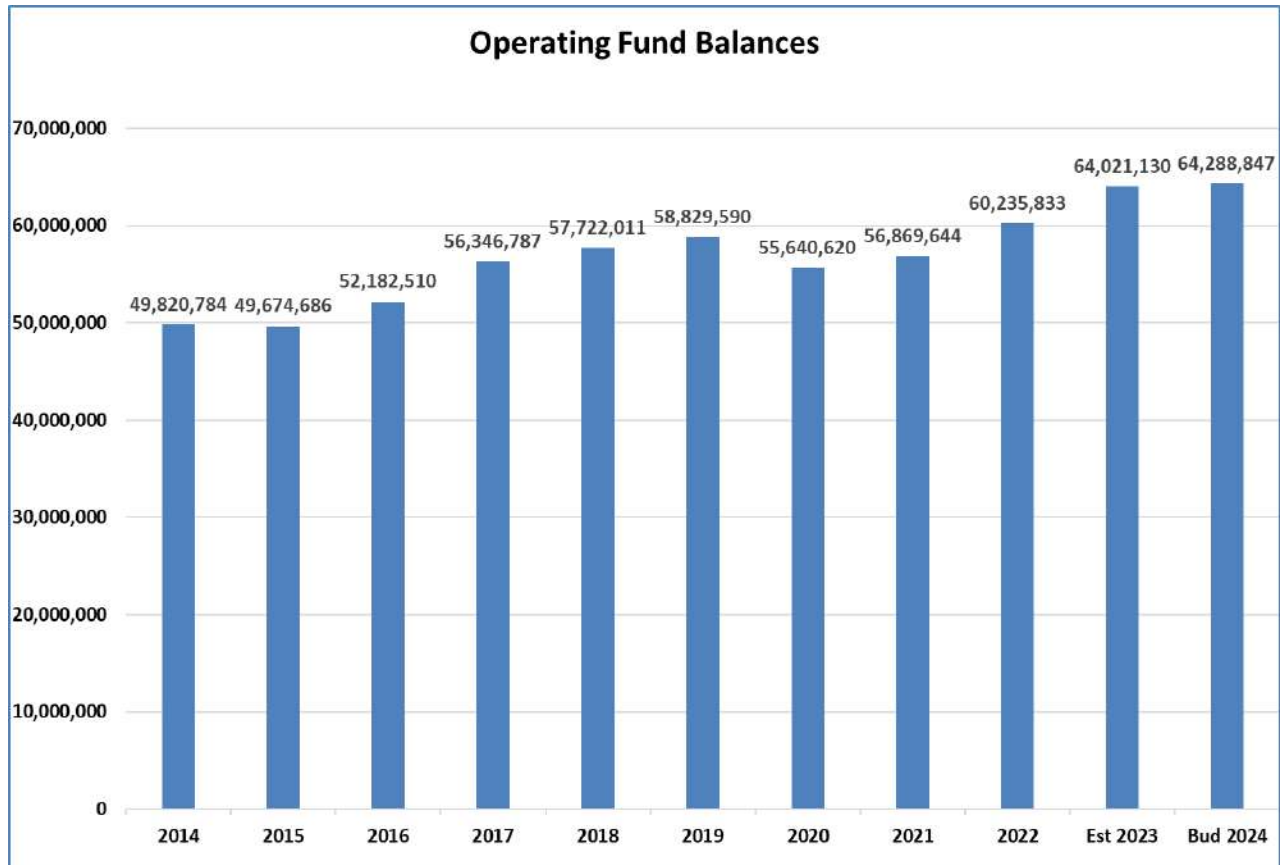
The budgeted FY24 operating fund balance is the highest in District history. It is the goal of the District to remain at an operating fund balance percentage of 25% or more.

<b>Fiscal Year</b>	<b>Operating Fund Balance</b>	<b>Fund Balance %</b>
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%
2021	56,869,644	27.34%
2022	60,235,833	27.25%
Est 2023	64,021,130	27.26%
Bud 2024	64,288,847	25.13%



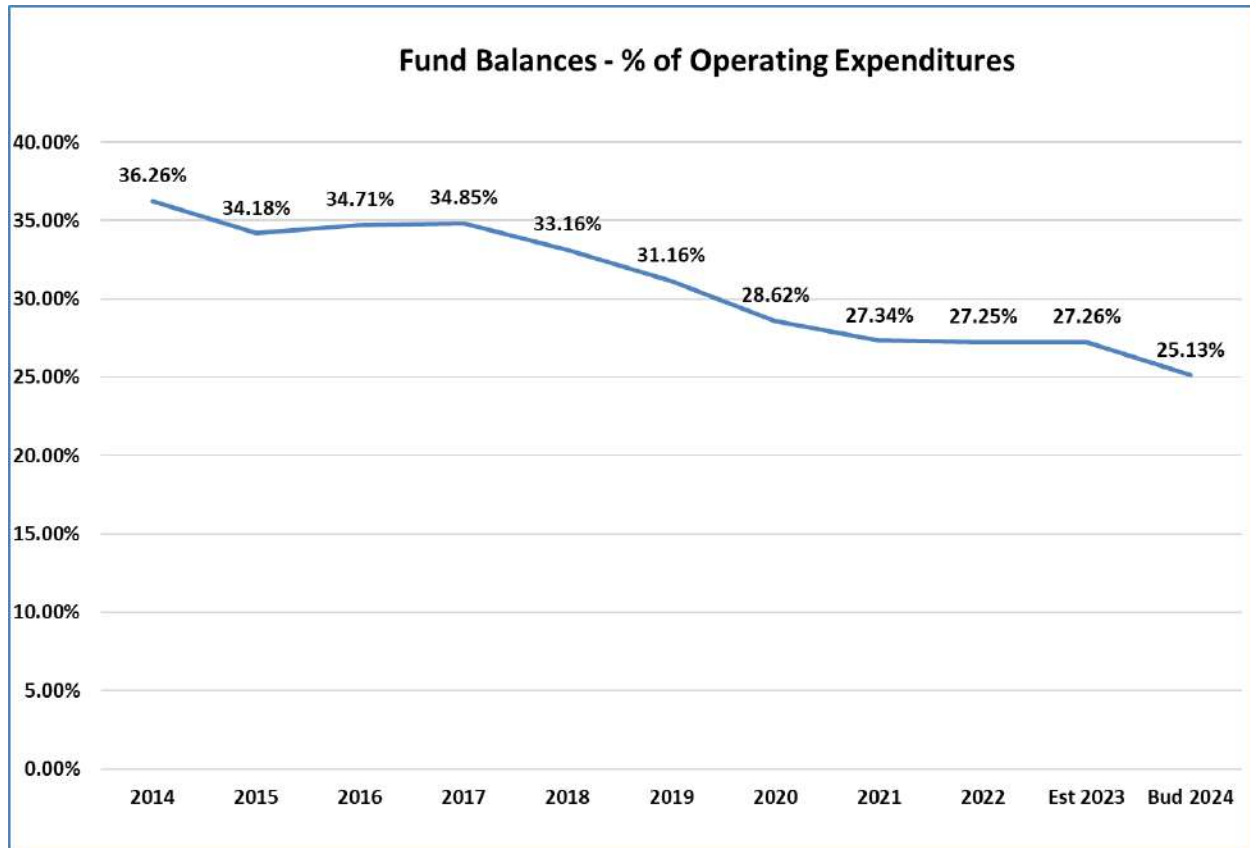


## WENTZVILLE R-IV SCHOOL DISTRICT 2023-2024 Annual Budget





## WENTZVILLE R-IV SCHOOL DISTRICT 2023-2024 Annual Budget





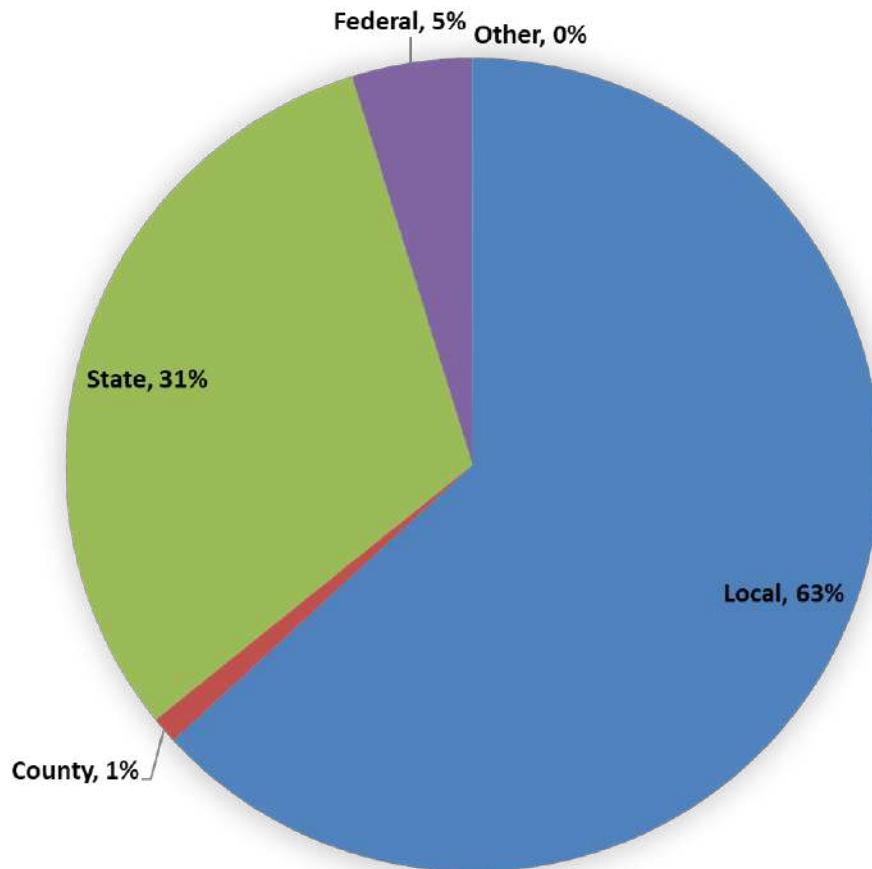
# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### REVENUE BUDGET

Total revenue for FY24 is projected to be \$305,289,874. The chart below shows the distribution by source.

#### Budgeted Revenue by Source FY24



	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	% Change
<b>Revenues:</b>						
Local	136,120,487	154,782,008	161,890,141	166,241,654	192,783,526	16.0%
County	3,109,482	3,432,090	3,653,596	3,146,000	3,246,000	3.2%
State	92,187,004	92,525,648	94,766,907	93,138,682	94,635,371	1.6%
Federal	5,737,484	10,900,165	15,351,628	16,699,555	14,492,977	-13.2%
Other	337,376	105,374,451	21,318,455	120,000	132,000	10.0%
<b>Total Revenues</b>	<b>237,491,834</b>	<b>367,014,361</b>	<b>296,980,728</b>	<b>279,345,891</b>	<b>305,289,874</b>	<b>9.3%</b>



## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 Annual Budget

## REVENUE OVERVIEW

The Wentzville School District's revenue consists of five major revenue sources: local, county, state, federal, and other miscellaneous revenues. The following discussion is meant to give the reader a better understanding of each of these revenue sources.

### LOCAL REVENUE

The District's number one source of revenue is the assessed tax on real and personal property. The assessed valuation for FY24 is expected to be approximately \$3.3 billion. This assessed value represents a 20.12% increase from the August 2022 certified values. It is estimated that the District tax rate will need to be reduced by \$.353 so that the average current homeowner will not experience an operational tax rate increase which is higher than the consumer price index. The FY24 budgeted District tax rate of \$4.6898 will be the lowest tax rate this District has experienced in the last 10 years. The District projects that current and delinquent property taxes for all funds will be \$154.8 million.

Another significant source of local revenue is the sales tax revenue the District receives from Proposition C. The state's payment to the District is 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 WADA is a combination of enrollment and attendance and is budgeted to decrease slightly as a result of post Covid attendance percentages. This decrease is offset by an increase in the per student 2023 budgeted rate of \$1,173 per student to a 2024 budgeted rate of \$1,310. This budgeted per student reimbursement rate is based on current year revenues and FY24 projections obtained from DESE. The District projects the FY24 Proposition C revenue to be \$21,486,484.

Increasing interest rates and additional payments in lieu of taxes from General Motors are also expected to increase revenue favorably in FY24.



## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 Annual Budget

#### 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 \$3.2 million.

#### STATE REVENUE

The District's second largest revenue source is Basic Formula Funding received from the state. Formula funding makes up 86% of our total state funding and consists of two revenue sources: The Basic Formula and State Gaming monies (Classroom Trust Fund). The formula for this district is primarily a factor of the State Adequacy Target (SAT) multiplied by the District's Weighted Average Daily Attendance (WADA). The SAT is expected to remain stable at \$6,375 per student. The WADA is expected to drop slightly below the FY20 WADA levels permitted for use in the FY23 budget. The reason for the slight drop in WADA is that the District has not yet reached pre-covid attendance percentages. We are anticipating less than a 1% decrease in this funding source.

Transportation aid is another large source of revenue from the state. State transportation aid is based on an appropriation of funds utilizing a formula created by the legislature. The budget anticipates receiving approximately \$5.0 million in state transportation aid 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 when state revenues do not meet expectations.

Another major state funding source comes from early childhood special education. The District receives 100% reimbursement of qualifying expenses in the following fiscal year from state and federal sources. FY24 revenue is based on the budgeted expenses for FY23. The amount of early childhood special education state revenue budgeted for FY24 is \$5.6 million.





## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 Annual Budget

#### FEDERAL REVENUE

Most of the revenue received by the federal government is grant related. The District receives funds from multiple sources but the largest two continuing sources of Federal funding are the Individuals with Disabilities Education Act (\$4.9 million) and the School Breakfast and Lunch Programs (\$2.6 million). Federal School Breakfast and Lunch Program funding was significantly reduced in FY 2023 due to the expiration of Federal programs.

The District is budgeting ESSER II and ESSER III revenues at \$4.1 million. These Federal funds are revenue sources that have been issued to the District to help cover expenses related to COVID 19. FY24 will be the last year the District will be receiving ESSER funding.

#### OTHER REVENUE

The District is expecting \$120,000 in this category for FY23 from tuition and transportation provided to other districts.





# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### REVENUES BY OBJECT

#### ALL FUNDS

Object Code	Title	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	% Change
	<b>Local:</b>						
5111	Current Taxes	101,403,337	118,155,243	125,943,804	130,677,964	150,042,471	14.8%
5112	Delinquent Taxes	3,265,623	6,226,693	3,965,727	4,057,902	4,724,548	16.4%
5113	Prop C Sales Taxes	16,270,624	17,529,806	20,354,256	18,600,784	21,486,484	15.5%
5114	Financial Institution Taxes	56,640	47,474	245,229	245,000	245,000	0.0%
5115	M & M (Surcharge Taxes)	1,024,172	1,108,382	1,125,319	900,000	1,000,000	11.1%
5116	In Lieu of Tax	1,579,199	663,880	1,030,116	680,000	2,279,776	235.3%
5141-5143	Earnings on Investments/Bond Premium	2,922,410	5,387,364	2,524,064	402,370	3,000,000	645.6%
5151	Food Service - Program	2,374,215	144,296	36,033	3,266,584	2,875,000	-12.0%
5161-5165	Food Service - Non-Program	1,322,142	575,618	846,474	1,667,550	1,250,000	-25.0%
5171-5179	Student Activities	1,627,996	1,088,662	2,316,565	1,950,000	1,950,000	0.0%
5181	Community Services	2,339,939	1,248,623	1,749,091	2,468,500	2,605,247	5.5%
5191-5198	Other Local	1,934,189	2,605,967	1,753,464	1,325,000	1,325,000	0.0%
	<b>Total Local</b>	<b>136,120,487</b>	<b>154,782,008</b>	<b>161,890,141</b>	<b>166,241,654</b>	<b>192,783,526</b>	<b>16.0%</b>
	<b>County:</b>						
5211	Fines/Forfeitures/Escheats	151,104	81,353	65,419	100,000	100,000	0.0%
5221	State Assessed Utility Taxes	2,958,379	3,350,737	3,588,177	3,046,000	3,146,000	3.3%
	<b>Total County</b>	<b>3,109,482</b>	<b>3,432,090</b>	<b>3,653,596</b>	<b>3,146,000</b>	<b>3,246,000</b>	<b>3.2%</b>
	<b>State:</b>						
5311	Basic Formula	72,024,184	72,877,135	74,601,352	75,272,584	74,030,065	-1.7%
5312	Transportation Aid	1,944,926	2,144,281	2,535,767	1,956,759	5,000,000	155.5%
5314	Early Childhood Special Education	6,382,635	6,082,697	7,009,957	6,123,491	5,623,491	-8.2%
5319	Classroom Trust	5,203,307	6,806,170	7,061,386	6,646,318	7,211,767	8.5%
5324	Parents as Teachers	510,580	638,525	729,105	400,000	500,000	25.0%
5332	Career Education	167,254	280,617	262,121	154,530	170,048	10.0%
5333	Food Service	-	43,726	81,244	45,000	45,000	0.0%
5366	MO DNR Energy Loan	3,073,831	-	-	-	-	-
5359	Career Educ Enhancement Grant	-	-	-	-	-	-
5369	Residential Placement/Excess Cost	41,791	116,449	101,689	55,000	55,000	0.0%
5381	High Need Fund--Special Education	2,838,495	3,535,297	2,384,286	2,485,000	2,000,000	-19.5%
5397	Other State	-	750	-	-	-	-
	<b>Total State</b>	<b>92,187,004</b>	<b>92,525,648</b>	<b>94,766,907</b>	<b>93,138,682</b>	<b>94,635,371</b>	<b>1.6%</b>
	<b>Federal:</b>						
5412	Medicaid	261,649	414,119	950,510	700,000	700,000	0.0%
5437-5339, 5441	Individuals with Disabilities (IDEA)	2,338,009	3,289,191	3,877,238	5,716,139	4,913,418	-14.0%
5442-5443	Early Childhood Special Education	232,839	507,397	459,268	511,428	455,188	-11.0%
5445	School Lunch Program	1,130,196	3,214,124	6,732,970	2,231,271	2,127,600	-4.6%
5446	School Breakfast Program	200,166	536,745	1,386,508	458,955	458,955	0.0%
5447	Special Milk Program	2,417	-	-	-	-	-
5448	After School Snack Program	11,779	3,964	6,617	10,000	10,000	0.0%
5451, 5452	Title I	1,041,880	393,847	1,080,429	534,867	1,176,537	120.0%
5423-5426, 5428	CARES/ESSER	-	2,010,546	-	5,830,543	4,069,351	-30.2%
5427, 5455-5499	Other Federal	518,550	530,232	858,088	706,352	581,928	-17.6%
	<b>Total Federal</b>	<b>5,737,484</b>	<b>10,900,165</b>	<b>15,351,628</b>	<b>16,699,555</b>	<b>14,492,977</b>	<b>-13.2%</b>
	<b>Other:</b>						
5631	Net Insurance Recovery	-	13,913	-	-	-	-
5611, 5692	Sale/Refunding of Bonds	-	105,000,000	21,175,000	-	-	-
5641, 5651	Sale of School Buses/Property	148,147	209,378	51,239	-	12,000	-
58xx	Tuition from Other Districts/Contracted Ed. Svs	189,228	151,160	92,216	120,000	120,000	0.0%
	<b>Total Other</b>	<b>337,376</b>	<b>105,374,451</b>	<b>21,318,455</b>	<b>120,000</b>	<b>132,000</b>	<b>10.0%</b>
	<b>Total Revenues</b>	<b>237,491,834</b>	<b>367,014,361</b>	<b>296,980,728</b>	<b>279,345,891</b>	<b>305,289,874</b>	<b>9.3%</b>



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### REVENUES BY OBJECT OPERATING FUNDS - (GENERAL AND TEACHERS' FUNDS)

Object Code	Title	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	% Change
<b>Local:</b>							
5111	Current Taxes	68,399,200	83,289,024	87,830,415	91,131,914	104,928,631	15.1%
5112	Delinquent Taxes	2,202,748	4,389,269	2,775,294	2,829,891	3,304,000	16.8%
5113	Prop C Sales Taxes	16,270,624	17,529,806	20,354,256	18,600,784	21,486,484	15.5%
5114	Financial Institution Taxes	-	-	245,229	245,000	245,000	0.0%
5115	M & M (Surcharge Taxes)	1,024,172	1,108,382	1,125,319	900,000	1,000,000	11.1%
5116	In Lieu of Tax	1,065,211	467,977	718,380	473,840	1,590,030	235.6%
5141-5143	Earnings on Investments	882,786	265,458	334,656	160,737	1,750,000	988.7%
5151	Food Service - Program	2,374,215	144,296	36,033	3,266,584	2,875,000	-12.0%
5161-5165	Food Service - Non-Program	1,322,142	575,618	846,474	1,667,550	1,250,000	-25.0%
5171-5179	Student Activities	1,627,996	1,088,662	2,316,565	1,950,000	1,950,000	0.0%
5181	Community Services	2,339,939	1,248,623	1,749,091	2,468,500	2,605,247	5.5%
5191-5198	Other Local	1,933,309	2,556,266	1,751,332	1,325,000	1,325,000	0.0%
<b>Total Local</b>		<b>99,442,343</b>	<b>112,663,381</b>	<b>120,083,044</b>	<b>125,019,800</b>	<b>144,309,392</b>	<b>15.4%</b>
<b>County:</b>							
5211	Fines/Forfeitures/Escheats	151,104	81,353	65,419	100,000	100,000	0.0%
5221	State Assessed Utility Taxes	2,260,884	2,505,923	2,621,685	2,337,000	2,437,000	4.3%
<b>Total County</b>		<b>2,411,988</b>	<b>2,587,276</b>	<b>2,687,104</b>	<b>2,437,000</b>	<b>2,537,000</b>	<b>4.1%</b>
<b>State:</b>							
5311	Basic Formula	72,024,184	72,877,135	74,601,352	75,272,584	74,030,065	-1.7%
5312	Transportation Aid	1,944,926	2,144,281	2,535,767	1,956,759	5,000,000	155.5%
5314	Early Childhood Special Education	5,882,635	5,582,697	6,509,957	5,623,491	5,623,491	0.0%
5319	Classroom Trust	1,428,307	6,806,170	7,061,386	6,646,318	7,211,767	8.5%
5324	Parents as Teachers	510,580	638,525	729,105	400,000	500,000	25.0%
5332	Career Education	164,660	280,617	262,121	154,530	148,648	-3.8%
5333	Food Service	-	43,726	81,244	45,000	45,000	0.0%
5366	MO DNR Energy Loan	-	-	-	-	-	-
5359	Career Educ Enhancement Grant	-	-	-	-	-	-
5369	Residential Placement/Excess Cost	41,791	116,449	101,689	55,000	55,000	0.0%
5381	High Need Fund-Special Education	2,838,495	3,535,297	2,384,286	2,485,000	2,000,000	-19.5%
5397	Other State	-	750	-	-	-	-
<b>Total State</b>		<b>84,835,579</b>	<b>92,025,648</b>	<b>94,266,907</b>	<b>92,638,682</b>	<b>94,613,971</b>	<b>2.1%</b>
<b>Federal:</b>							
5412	Medicaid	261,649	414,119	950,510	700,000	700,000	0.0%
5422, 5424	Basic Formula - Federal Stabilization	-	-	-	-	-	-
5423	Transportation - ARRA	-	-	-	-	-	-
5425, 5426	Classroom Trust - Jobs Bill	-	-	-	-	-	-
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	-
5437-5339, 5441	Individuals with Disabilities (IDEA)	2,331,011	3,289,191	3,877,238	5,716,139	4,913,418	-14.0%
5442-5443	Early Childhood Special Education	232,839	507,397	459,268	511,428	455,188	-11.0%
5445	School Lunch Program	1,130,196	3,214,124	6,732,970	2,231,271	2,127,600	-4.6%
5446	School Breakfast Program	200,166	536,745	1,386,508	458,955	458,955	0.0%
5447	Special Milk Program	2,417	-	-	-	-	-
5448	After School Snack Program	11,779	3,964	6,617	10,000	10,000	0.0%
5451, 5452	Title I	1,041,880	393,847	1,080,429	534,867	1,176,537	120.0%
5456	Title I - ARRA	-	-	-	-	-	-
5493, 5494	IDEA - ARRA	-	-	-	-	-	-
5423-5426, 5428	CARES	-	2,010,546	-	5,798,390	4,069,351	-29.8%
5427, 5455-5499	Other Federal	518,550	514,797	858,088	706,352	581,928	-17.6%
<b>Total Federal</b>		<b>5,730,486</b>	<b>10,884,730</b>	<b>15,351,628</b>	<b>16,667,402</b>	<b>14,492,977</b>	<b>-13.0%</b>
<b>Other:</b>							
5631	Net Insurance Recovery	-	13,913	-	-	-	-
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	-
5641, 5651	Sale of School Buses/Property	-	-	170	-	-	-
58xx	Tuition from Other Districts	189,228	151,160	92,216	120,000	120,000	0.0%
<b>Total Other</b>		<b>189,228</b>	<b>165,073</b>	<b>92,386</b>	<b>120,000</b>	<b>120,000</b>	<b>0.0%</b>
<b>Total Revenues</b>		<b>192,609,624</b>	<b>218,326,108</b>	<b>232,481,069</b>	<b>236,882,884</b>	<b>256,073,340</b>	<b>8.1%</b>





# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### REVENUES BY OBJECT

### GENERAL FUND

Object Code	Title	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	% Change
	<b>Local:</b>						
5111	Current Taxes	47,047,091	55,216,854	58,977,453	61,194,384	72,967,262	19.2%
5112	Delinquent Taxes	1,515,119	2,909,887	1,855,853	1,900,250	2,297,598	20.9%
5113	Prop C Sales Taxes	8,135,312	8,764,903	10,177,128	9,300,392	10,743,242	15.5%
5114	Financial Institution Taxes	-	-	122,615	122,500	122,500	0.0%
5115	M & M (Surcharge Taxes)	-	-	-	-	-	-
5116	In Lieu of Tax	732,685	310,247	482,387	318,375	1,067,600	235.3%
5141-5143	Earnings on Investments	772,338	238,979	305,395	137,145	1,500,000	993.7%
5151	Food Service - Program	2,374,215	144,296	36,033	3,266,584	2,875,000	-12.0%
5161-5165	Food Service - Non-Program	1,322,142	575,618	846,474	1,667,550	1,250,000	-25.0%
5171-5179	Student Activities	1,627,996	1,088,662	2,316,565	1,950,000	1,950,000	0.0%
5181	Community Services	2,339,939	1,248,623	1,749,091	2,468,500	2,605,247	5.5%
5191-5198	Other Local	1,931,809	2,519,118	1,741,054	1,325,000	1,325,000	0.0%
	<b>Total Local</b>	<b>67,798,647</b>	<b>73,017,188</b>	<b>78,610,047</b>	<b>83,650,680</b>	<b>98,703,449</b>	<b>18.0%</b>
	<b>County:</b>						
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	-
5221	State Assessed Utility Taxes	1,555,106	1,661,314	1,760,442	1,530,000	1,630,000	6.5%
	<b>Total County</b>	<b>1,555,106</b>	<b>1,661,314</b>	<b>1,760,442</b>	<b>1,530,000</b>	<b>1,630,000</b>	<b>6.5%</b>
	<b>State:</b>						
5311	Basic Formula	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	0.0%
5312	Transportation Aid	1,944,926	2,144,281	2,535,767	1,956,759	5,000,000	155.5%
5314	Early Childhood Special Education	2,941,318	2,791,348	3,254,979	2,811,746	2,811,746	0.0%
5319	Classroom Trust	714,153	3,403,085	3,530,693	3,323,159	3,605,884	8.5%
5324	Parents as Teachers	510,580	638,525	729,105	400,000	500,000	25.0%
5332	Career Education	164,660	280,617	262,121	154,530	148,648	-3.8%
5333	Food Service	-	43,726	81,244	45,000	45,000	0.0%
5366	MO DNR Energy Loan	-	-	-	-	-	-
5359	Career Educ Enhancement Grant	-	-	-	-	-	-
5369	Residential Placement/Excess Cost	41,791	116,449	101,689	55,000	55,000	0.0%
5381	High Need Fund--Special Education	709,624	989,883	784,844	815,500	700,000	-14.2%
5397	Other State	-	750	-	-	-	-
	<b>Total State</b>	<b>13,027,052</b>	<b>16,408,666</b>	<b>17,280,441</b>	<b>15,561,694</b>	<b>18,866,278</b>	<b>21.2%</b>
	<b>Federal:</b>						
5412	Medicaid	261,649	414,119	950,510	700,000	700,000	0.0%
5437-5339, 5441	Individuals with Disabilities (IDEA)	6,550	4,020	-	-	-	-
5442-5443	Early Childhood Special Education	-	-	-	56,240	-	-100.0%
5445	School Lunch Program	1,130,196	3,214,124	6,732,970	2,231,271	2,127,600	-4.6%
5446	School Breakfast Program	200,166	536,745	1,386,508	458,955	458,955	0.0%
5447	Special Milk Program	2,417	-	-	-	-	-
5448	After School Snack Program	11,779	3,964	6,617	10,000	10,000	0.0%
5451, 5452	Title I	225,603	93,683	540,215	267,434	908,804	239.8%
5423-5426, 5428	CARES/ESSER	-	813,853	-	2,798,390	1,160,000	-58.5%
5427, 5455-5499	Other Federal	352,194	402,765	670,331	515,928	345,580	-33.0%
	<b>Total Federal</b>	<b>2,190,554</b>	<b>5,483,273</b>	<b>10,287,151</b>	<b>7,038,217</b>	<b>5,710,939</b>	<b>-18.9%</b>
	<b>Other:</b>						
5631	Net Insurance Recovery	-	13,913	-	-	-	-
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	-
5641, 5651	Sale of School Buses/Property	-	-	170	-	-	-
58xx	Tuition from Other Districts/Contracted Ed Svs	189,228	151,160	92,216	120,000	120,000	0.0%
	<b>Total Other</b>	<b>189,228</b>	<b>165,073</b>	<b>92,386</b>	<b>120,000</b>	<b>120,000</b>	<b>0.0%</b>
	<b>Total Revenues</b>	<b>84,760,587</b>	<b>96,735,514</b>	<b>108,030,467</b>	<b>107,900,592</b>	<b>125,030,666</b>	<b>15.9%</b>



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### REVENUES BY OBJECT TEACHERS' FUND

Object Code	Title	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	% Change
<b>Local:</b>							
5111	Current Taxes	21,352,109	28,072,169	28,852,962	29,937,530	31,961,369	6.8%
5112	Delinquent Taxes	687,630	1,479,382	919,441	929,641	1,006,402	8.3%
5113	Prop C Sales Taxes	8,135,312	8,764,903	10,177,128	9,300,392	10,743,242	15.5%
5114	Financial Institution Taxes	-	-	122,615	122,500	122,500	0.0%
5115	M & M (Surcharge Taxes)	1,024,172	1,108,382	1,125,319	900,000	1,000,000	11.1%
5116	In Lieu of Tax	332,526	157,729	235,993	155,465	522,430	236.0%
5141-5143	Earnings on Investments	110,448	26,479	29,261	23,592	250,000	959.7%
5151	Food Service - Program	-	-	-	-	-	-
5161-5165	Food Service - Non-Program	-	-	-	-	-	-
5171-5179	Student Activities	-	-	-	-	-	-
5181	Community Services	-	-	-	-	-	-
5191-5198	Other Local	1,500	37,148	10,277	-	-	-
<b>Total Local</b>		<b>31,643,696</b>	<b>39,646,193</b>	<b>41,472,996</b>	<b>41,369,120</b>	<b>45,605,943</b>	<b>10.2%</b>
<b>County:</b>							
5211	Fines/Forfeitures/Escheats	151,104	81,353	65,419	100,000	100,000	0.0%
5221	State Assessed Utility Taxes	705,778	844,609	861,244	807,000	807,000	0.0%
<b>Total County</b>		<b>856,881</b>	<b>925,962</b>	<b>926,663</b>	<b>907,000</b>	<b>907,000</b>	<b>0.0%</b>
<b>State:</b>							
5311	Basic Formula	66,024,184	66,877,135	68,601,352	69,272,584	68,030,065	-1.8%
5312	Transportation Aid	-	-	-	-	-	-
5314	Early Childhood Special Education	2,941,318	2,791,348	3,254,979	2,811,745	2,811,745	0.0%
5319	Classroom Trust	714,154	3,403,085	3,530,693	3,323,159	3,605,883	8.5%
5324	Parents as Teachers	-	-	-	-	-	-
5332	Career Education	-	-	-	-	-	-
5333	Food Service	-	-	-	-	-	-
5366	MO DNR Energy Loan	-	-	-	-	-	-
5359	Career Educ Enhancement Grant	-	-	-	-	-	-
5369	Residential Placement/Excess Cost	-	-	-	-	-	-
5381	High Need Fund--Special Education	2,128,872	2,545,414	1,599,442	1,669,500	1,300,000	-22.1%
5397	Other State	-	-	-	-	-	-
<b>Total State</b>		<b>71,808,527</b>	<b>75,616,982</b>	<b>76,986,466</b>	<b>77,076,988</b>	<b>75,747,693</b>	<b>-1.7%</b>
<b>Federal:</b>							
5412	Medicaid	-	-	-	-	-	-
5437-5339, 5441	Individuals with Disabilities (IDEA)	2,324,461	3,285,171	3,877,238	5,716,139	4,913,418	-14.0%
5442-5443	Early Childhood Special Education	232,839	507,397	459,268	455,188	455,188	0.0%
5445	School Lunch Program	-	-	-	-	-	-
5446	School Breakfast Program	-	-	-	-	-	-
5447	Special Milk Program	-	-	-	-	-	-
5448	After School Snack Program	-	-	-	-	-	-
5451, 5452	Title I	816,277	300,164	540,215	267,434	267,733	0.1%
5423-5426, 5428	CARES/ESSER	-	1,196,693	-	3,000,000	2,909,351	-3.0%
5427, 5455-5499	Other Federal	166,355	112,032	187,756	190,424	236,348	24.1%
<b>Total Federal</b>		<b>3,539,932</b>	<b>5,401,457</b>	<b>5,064,477</b>	<b>9,629,184</b>	<b>8,782,038</b>	<b>-8.8%</b>
<b>Other:</b>							
5631	Net Insurance Recovery	-	-	-	-	-	-
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	-
5641, 5651	Sale of School Buses/Property	-	-	-	-	-	-
58xx	Tuition from Other Districts	-	-	-	-	-	-
<b>Total Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>		<b>107,849,037</b>	<b>121,590,594</b>	<b>124,450,602</b>	<b>128,982,292</b>	<b>131,042,674</b>	<b>1.6%</b>



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### REVENUES BY OBJECT

### CAPITAL PROJECTS FUND

Object Code	Title	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	% Change
	<b>Local:</b>						
5111	Current Taxes	13,177,788	13,921,275	14,871,141	15,430,139	15,347,216	-0.5%
5112	Delinquent Taxes	424,381	733,641	467,935	479,147	483,255	0.9%
5113	Prop C Sales Taxes	-	-	-	-	-	
5114	Financial Institution Taxes	56,640	47,474	-	-	-	
5115	M & M (Surcharge Taxes)	-	-	-	-	-	
5116	In Lieu of Tax	205,224	78,220	121,634	80,448	269,126	234.5%
5141-5143	Earnings on Investments	1,762,503	5,061,107	298,707	213,611	850,000	297.9%
5151	Food Service - Program	-	-	-	-	-	
5161-5165	Food Service - Non-Program	-	-	-	-	-	
5171-5179	Student Activities	-	-	-	-	-	
5181	Community Services	-	-	-	-	-	
5191-5198	Other Local	880	49,701	2,133	-	-	
	<b>Total Local</b>	<b>15,627,416</b>	<b>19,891,417</b>	<b>15,761,550</b>	<b>16,203,345</b>	<b>16,949,597</b>	<b>4.6%</b>
	<b>County:</b>						
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	
5221	State Assessed Utility Taxes	261,416	375,700	425,126	308,000	308,000	0.0%
	<b>Total County</b>	<b>261,416</b>	<b>375,700</b>	<b>425,126</b>	<b>308,000</b>	<b>308,000</b>	<b>0.0%</b>
	<b>State:</b>						
5311	Basic Formula	-	-	-	-	-	
5312	Transportation Aid	-	-	-	-	-	
5314	Early Childhood Special Education	500,000	500,000	500,000	500,000	-	-100.0%
5319	Classroom Trust	-	-	-	-	-	
5324	Parents as Teachers	-	-	-	-	-	
5332	Career Education	2,594	-	-	-	21,400	
5333	Food Service	-	-	-	-	-	
5366	MO DNR Energy Loan	3,073,831	-	-	-	-	
5359	Career Educ Enhancement Grant	-	-	-	-	-	
5369	Residential Placement/Excess Cos	-	-	-	-	-	
5381	High Need Fund--Special Education	-	-	-	-	-	
5397	Other State	-	-	-	-	-	
	<b>Total State</b>	<b>3,576,425</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>21,400</b>	<b>-95.7%</b>
	<b>Federal:</b>						
5412	Medicaid	-	-	-	-	-	
5437-5339, 5441	Individuals with Disabilities (IDEA)	6,998	-	-	-	-	
5423-5426, 5428	CARES	-	15,434	-	32,153	-	-100.0%
5427, 5455-5499	Other Federal	-	-	-	-	-	
	<b>Total Federal</b>	<b>6,998</b>	<b>15,434</b>	<b>-</b>	<b>32,153</b>	<b>-</b>	<b>-100.0%</b>
	<b>Other:</b>						
5631	Net Insurance Recovery	-	-	-	-	-	
5611, 5692	Sale/Refunding of Bonds	-	105,000,000	-	-	-	
5641, 5651	Sale of School Buses/Property	148,147	209,378	51,069	-	12,000	
58xx	Tuition from Other Districts	-	-	-	-	-	
	<b>Total Other</b>	<b>148,147</b>	<b>105,209,378</b>	<b>51,069</b>	<b>-</b>	<b>12,000</b>	
	<b>Total Revenues</b>	<b>19,620,402</b>	<b>125,991,929</b>	<b>16,737,745</b>	<b>17,043,498</b>	<b>17,290,997</b>	<b>1.5%</b>





# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### REVENUES BY OBJECT DEBT SERVICE FUND

Object Code	Title	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	% Change
	<b>Local:</b>						
5111	Current Taxes	19,826,349	20,944,945	23,242,248	24,115,911	29,766,624	23.4%
5112	Delinquent Taxes	638,494	1,103,783	722,498	748,864	937,293	25.2%
5113	Prop C Sales Taxes	-	-	-	-	-	
5114	Financial Institution Taxes	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	-	-	-	-	-	
5116	In Lieu of Tax	308,765	117,684	190,102	125,712	420,620	234.6%
5141-5143	Earnings on Investments	277,122	60,799	1,890,700	28,022	400,000	1327.4%
5151-5161	Food Service - Program	-	-	-	-	-	
5165	Food Service - Non-Program	-	-	-	-	-	
5171-5179	Student Activities	-	-	-	-	-	
5181	Community Services	-	-	-	-	-	
5191-5198	Other Local	-	-	-	-	-	
	<b>Total Local</b>	<b>21,050,729</b>	<b>22,227,210</b>	<b>26,045,548</b>	<b>25,018,509</b>	<b>31,524,537</b>	<b>26.0%</b>
	<b>County:</b>						
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	
5221	State Assessed Utility Taxes	436,079	469,114	541,365	401,000	401,000	0.0%
	<b>Total County</b>	<b>436,079</b>	<b>469,114</b>	<b>541,365</b>	<b>401,000</b>	<b>401,000</b>	<b>0.0%</b>
	<b>State:</b>						
5311	Basic Formula	-	-	-	-	-	
5312	Transportation Aid	-	-	-	-	-	
5314	Early Childhood Special Education	-	-	-	-	-	
5319	Classroom Trust	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	-	-	-	-	-	
	<b>Total State</b>	<b>3,775,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Federal:</b>						
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	-	-	-	-	-	
	<b>Total Federal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Other:</b>						
5631	Net Insurance Recovery	-	-	-	-	-	
5611, 5692	Sale/Refunding of Bonds	-	-	21,175,000	-	-	
5641, 5651	Sale of School Buses/Property	-	-	-	-	-	
58xx	Tuition from Other Districts	-	-	-	-	-	
	<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>21,175,000</b>	<b>-</b>	<b>-</b>	
	<b>Total Revenues</b>	<b>25,261,807</b>	<b>22,696,324</b>	<b>47,761,913</b>	<b>25,419,509</b>	<b>31,925,537</b>	<b>25.6%</b>



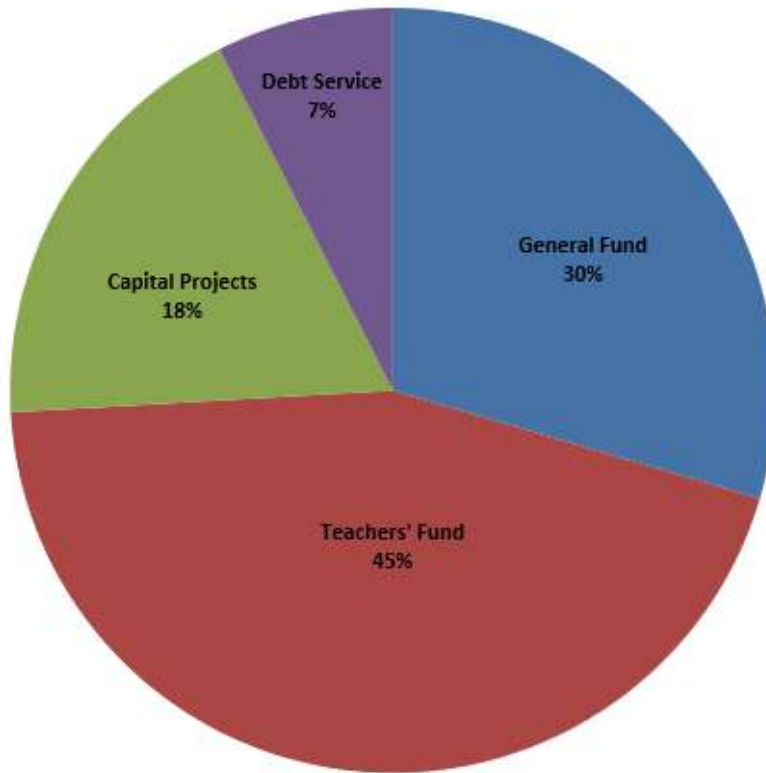
# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### EXPENDITURE BUDGET

Total budgeted expenditures for FY24 are projected to be \$345,282,842. The following chart identifies the distribution of expenditures by fund.

### Budgeted Expenditures by Fund FY24



	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	% Change
<b>Expenditures:</b>						
General Fund	75,330,536	77,418,558	86,704,901	96,131,122	102,063,152	6.2%
Teachers' Fund	119,090,519	130,603,205	133,679,650	140,725,295	153,742,472	9.3%
Capital Projects	96,325,308	89,756,706	54,170,554	23,171,800	63,625,856	174.6%
Debt Service	21,656,891	21,737,163	47,654,884	25,598,659	25,851,362	1.0%
<b>Total Expenditures</b>	<b>312,403,254</b>	<b>319,515,631</b>	<b>322,209,989</b>	<b>285,626,876</b>	<b>345,282,842</b>	<b>20.9%</b>



## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 Annual Budget

## EXPENDITURE OVERVIEW

The following overview is meant to provide a high level summary of the District's expenditures.

### OPERATING FUNDS (GENERAL AND TEACHERS' FUNDS)

Approximately 84% of the Operating Fund budget consists of salaries and benefits for staff. This percentage includes salary and wage increases, staffing increases, and an 11% increase in medical benefit rates.

Supplies make up 8% of the Operating Fund budget. Supplies include utilities, technology supplies, student food purchases, furniture and fixtures, small equipment, band instruments, music supplies, sports equipment and supplies, uniforms, classroom and instructional supplies, camp supplies, student activity supplies, health services supplies, evaluation and test materials, departmental supplies, chemicals, waxes, and paper products.

Purchased Services also make up 8% of the Operating Fund budget. Purchased Services include tuition and transportation paid to third parties, property services, professional services, legal, and audit services, information technology services, and insurance.

### CAPITAL PROJECTS

The FY24 Capital Projects budget includes HVAC replacements at seven schools, roofing replacements at three schools, Heritage campus renovations, initial REACH facility construction costs, security enhancements, flooring replacements, cement repairs, asphalt repairs, capitalized furniture, equipment purchases, capital principal and interest, and capital leasing costs. The current Capital Fund balance of \$74.7MM will be reduced by \$46.3MM to cover these costs.

### DEBT SERVICE

The Debt Service expenditure budget funds payments on general obligation debt and related interest. The total Debt Service expenditure budget for FY24 is \$25,851,362. Of this total, \$16,225,000 is budgeted for principal payments with the remainder to cover interest payments and fees. The projected year-end balance for this fund is \$33,508,493.



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### BUDGETED EXPENDITURES BY FUND AND FUNCTION FY24

	General Fund	Teachers' Fund	Capital Projects Fund	Subtotal	Debt Service Fund	Total All Funds
<b>Instructional Expenditures:</b>						
Elementary	2,961,038	40,844,296	2,900	43,808,234	-	43,808,234
Middle	2,382,952	21,840,115	44,198	24,267,265	-	24,267,265
Senior High	1,704,169	27,659,586	51,772	29,415,527	-	29,415,527
Summer School	151,668	488,243	-	639,911	-	639,911
Special Instruction	10,737,694	18,649,679	53,800	29,441,173	-	29,441,173
Supplemental Instruction	411,738	3,291,587	-	3,703,325	-	3,703,325
Early Childhood Special Education	1,472,830	2,450,005	10,000	3,932,835	-	3,932,835
Career Education	273,863	98,855	25,000	397,718	-	397,718
Student Activities	2,761,340	2,110,782	-	4,872,122	-	4,872,122
Tuition & Contracted Education	-	3,899,800	-	3,899,800	-	3,899,800
<b>Total Instructional Expenditures</b>	<b>22,857,292</b>	<b>121,332,948</b>	<b>187,670</b>	<b>144,377,910</b>	<b>-</b>	<b>144,377,910</b>
<b>Support Services Expenditures:</b>						
Attendance	3,043,220	1,201,754	-	4,244,974	-	4,244,974
Guidance	112,696	5,407,647	-	5,520,343	-	5,520,343
Health, Psych, Speech & Audio	6,237,668	8,505,413	13,400	14,756,481	-	14,756,481
Improvement of Instruction	1,656,248	1,307,683	-	2,963,931	-	2,963,931
Professional Development	759,216	219,379	-	978,595	-	978,595
Media Services	1,424,700	2,239,861	-	3,664,561	-	3,664,561
Board of Education Services	1,582,515	-	-	1,582,515	-	1,582,515
Executive Administration	1,473,850	3,554,866	50,000	5,078,716	-	5,078,716
Building Level Administration	4,697,445	8,791,795	200,000	13,689,240	-	13,689,240
Business/Central Services	2,505,571	-	4,606	2,510,177	-	2,510,177
Operation of Plant	23,806,014	-	31,334,643	55,140,657	-	55,140,657
Pupil Transportation	14,776,209	-	1,789,973	16,566,182	-	16,566,182
Food Services	6,730,655	-	35,900	6,766,555	-	6,766,555
Central Office Support Services	5,413,388	1,064,950	89,500	6,567,838	-	6,567,838
<b>Total Support Services Expenditures</b>	<b>74,219,395</b>	<b>32,293,348</b>	<b>33,518,022</b>	<b>140,030,765</b>	<b>-</b>	<b>140,030,765</b>
<b>Total Instruction &amp; Support Expenditures</b>	<b>97,076,687</b>	<b>153,626,296</b>	<b>33,705,692</b>	<b>284,408,675</b>	<b>-</b>	<b>284,408,675</b>
<b>Community Services Expenditures</b>	<b>4,986,465</b>	<b>116,176</b>	<b>-</b>	<b>5,102,641</b>	<b>-</b>	<b>5,102,641</b>
<b>Facilities Acquisition &amp; Construction Exp.</b>	<b>-</b>	<b>-</b>	<b>26,340,347</b>	<b>26,340,347</b>	<b>-</b>	<b>26,340,347</b>
<b>Principal &amp; Interest Expenditures</b>	<b>-</b>	<b>-</b>	<b>3,579,817</b>	<b>3,579,817</b>	<b>25,851,362</b>	<b>29,431,179</b>
<b>Total Expenditures</b>	<b>102,063,152</b>	<b>153,742,472</b>	<b>63,625,856</b>	<b>319,431,480</b>	<b>25,851,362</b>	<b>345,282,842</b>



## WENTZVILLE R-IV SCHOOL DISTRICT

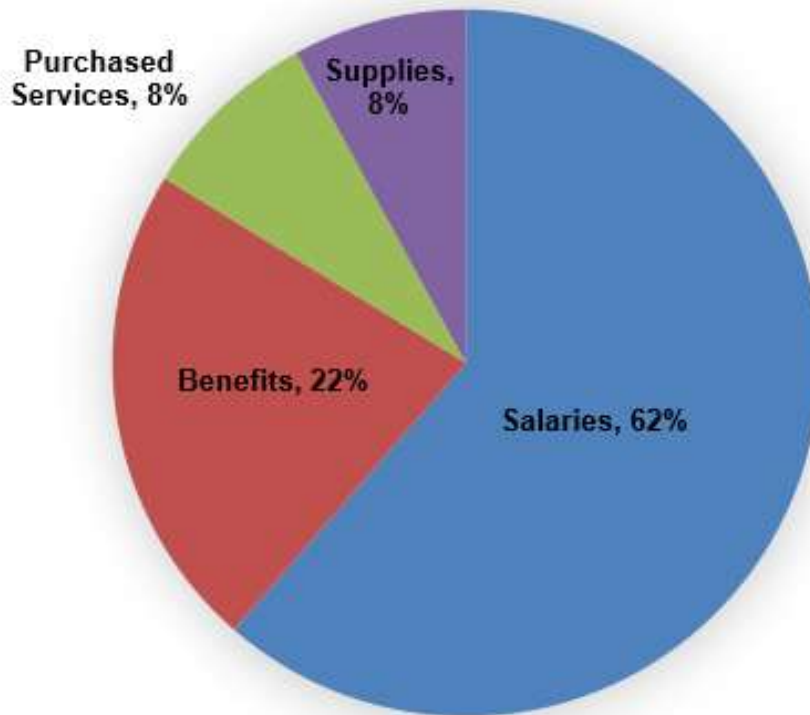
### 2023-2024 Annual Budget

## OPERATING EXPENDITURES BY OBJECT

### GENERAL & TEACHERS' FUNDS SUMMARY

#### Operating (General and Teachers' Funds) Expenditures by Object

	Expenses	% of Oper. Exp.	% of Oper. Rev.
Salaries	\$157,061,102	61.4%	61.3%
Benefits	\$57,160,202	22.3%	22.3%
Purch. Services	\$21,202,307	8.2%	8.3%
Supplies	\$20,382,013	8.0%	8.0%
Total Expenses	\$255,805,624	100.0%	99.9%
Total Revenues	\$256,073,340		







# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### Operating Expenditures by Object

#### GENERAL AND TEACHERS' FUNDS

Object Code	Title	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	% Change
	<b>Certified Salaries:</b>						
6111, 6112	Regular Salaries	86,008,321	93,555,349	94,940,067	99,383,031	108,178,666	8.9%
6121	Substitute Salaries	1,262,328	1,278,647	1,713,918	2,004,769	2,412,979	20.4%
6131	Extra Duty Pay	2,357,041	2,107,122	3,008,400	3,233,449	3,411,046	5.5%
6141	Sick Leave Salaries	167,735	654,052	779,591	125,000	125,000	0.0%
	<b>Total Certified Salaries</b>	<b>89,795,425</b>	<b>97,595,170</b>	<b>100,441,976</b>	<b>104,746,249</b>	<b>114,127,691</b>	<b>9.0%</b>
	<b>Non-Certified Salaries:</b>						
6151-6159	Regular Salaries	31,360,914	32,342,348	34,393,272	37,318,387	41,214,884	10.4%
6161	Substitute Salaries	840,314	613,261	767,887	1,367,513	1,480,652	8.3%
6171	Sick Leave Salaries	318,979	737,096	838,492	212,875	237,875	11.7%
	<b>Total Non-Certified Salaries</b>	<b>32,520,207</b>	<b>33,692,705</b>	<b>35,999,652</b>	<b>38,898,775</b>	<b>42,933,411</b>	<b>10.4%</b>
	<b>Benefits:</b>						
6211	Certified Retirement	14,561,015	15,796,042	16,176,674	16,976,648	18,513,084	9.1%
6221	Non-Certified Retirement	2,583,150	2,662,604	2,845,824	3,264,288	3,590,338	10.0%
6231	OASDI	2,068,991	2,170,750	2,325,803	2,704,581	2,917,703	7.9%
6232	Medicare	1,710,923	1,834,933	1,906,685	2,099,578	2,288,519	9.0%
6241-6291	Employee Insurance	22,185,875	23,774,168	24,504,161	27,401,360	29,850,558	8.9%
	<b>Total Benefits</b>	<b>43,109,955</b>	<b>46,238,496</b>	<b>47,759,147</b>	<b>52,446,455</b>	<b>57,160,202</b>	<b>9.0%</b>
	<b>Purchased Services:</b>						
6311	Tuition	2,895,651	3,499,097	3,552,622	4,429,422	4,089,800	-7.7%
6312-6314	Professional Services	1,952,422	2,489,212	2,488,079	3,458,765	2,813,896	-18.6%
6315	Audit Services	16,000	16,000	17,000	16,000	16,000	0.0%
6316, 18, 1	Technical Services	1,554,044	1,680,333	2,073,882	3,138,410	4,219,551	34.4%
6317	Legal Services	111,550	129,726	111,963	185,123	400,000	116.1%
6330-6339	Property Services	2,060,516	2,522,684	2,629,762	3,583,461	4,355,514	21.5%
6341	Contracted Transportation	164,394	193,947	254,627	391,300	1,201,022	206.9%
6343-6349	Travel	297,382	34,253	197,553	457,695	445,138	-2.7%
6351	Property Insurance	722,815	779,325	877,701	971,324	1,049,030	8.0%
6352	Liability Insurance	811,435	806,338	917,607	1,025,456	1,107,489	8.0%
6353	Fidelity Premium	1,141	1,142	1,082	1,500	1,500	0.0%
6359	Judgments Against LEA	-	150,000	20,000	-	-	-
6360-6398	Other Purchased Services	1,224,443	1,117,718	1,845,152	1,438,002	1,503,367	4.5%
	<b>Total Purchased Services</b>	<b>11,811,792</b>	<b>13,419,776</b>	<b>14,987,030</b>	<b>19,096,459</b>	<b>21,202,307</b>	<b>11.0%</b>
	<b>Materials and Supplies:</b>						
641x	General Supplies	10,948,544	10,827,233	12,467,031	12,589,842	11,605,128	-7.8%
643x	Regular Textbooks	594,754	691,629	707,343	656,488	759,752	15.7%
644x	Library Books	287,516	527,327	269,000	263,164	262,388	-0.3%
645x	Periodicals	11,554	6,204	3,450	7,204	14,305	98.6%
6471	Food Service - Food Only	2,069,233	1,618,481	3,125,356	2,989,551	2,117,013	-29.2%
648x	Energy Supplies/Service	3,270,327	3,366,858	4,535,409	5,107,990	5,598,427	9.6%
649x	Other Supplies	1,747	37,883	89,155	54,239	25,000	-53.9%
	<b>Total Materials and Supplies</b>	<b>17,183,676</b>	<b>17,075,615</b>	<b>21,196,745</b>	<b>21,668,478</b>	<b>20,382,013</b>	<b>-5.9%</b>
	<b>Total Expenditures</b>	<b>194,421,055</b>	<b>208,021,762</b>	<b>220,384,550</b>	<b>236,856,417</b>	<b>255,805,624</b>	<b>8.0%</b>





## WENTZVILLE R-IV SCHOOL DISTRICT

### 2023-2024 Annual Budget

## REVENUES BY SOURCE - EXPENDITURES BY FUND ALL FUNDS

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	% Change
<b>Revenues:</b>						
Local	136,120,487	154,782,008	161,890,141	166,241,654	192,783,526	16.0%
County	3,109,482	3,432,090	3,653,596	3,146,000	3,246,000	3.2%
State	92,187,004	92,525,648	94,766,907	93,138,682	94,635,371	1.6%
Federal	5,737,484	10,900,165	15,351,628	16,699,555	14,492,977	-13.2%
Other	337,376	105,374,451	21,318,455	120,000	132,000	10.0%
<b>Total Revenues</b>	<b>237,491,834</b>	<b>367,014,361</b>	<b>296,980,728</b>	<b>279,345,891</b>	<b>305,289,874</b>	<b>9.3%</b>
<b>Expenditures:</b>						
General Fund	75,330,536	77,418,558	86,704,901	96,131,122	102,063,152	6.2%
Teachers' Fund	119,090,519	130,603,205	133,679,650	140,725,295	153,742,472	9.3%
Capital Projects	96,325,308	89,756,706	54,170,554	23,171,800	63,625,856	174.6%
Debt Service	21,656,891	21,737,163	47,654,884	25,598,659	25,851,362	1.0%
<b>Total Expenditures</b>	<b>312,403,254</b>	<b>319,515,631</b>	<b>322,209,989</b>	<b>285,626,876</b>	<b>345,282,842</b>	<b>20.9%</b>
<b>Yearly Increase (Decrease)</b>	<b>(74,911,420)</b>	<b>47,498,730</b>	<b>(25,229,261)</b>	<b>(6,280,985)</b>	<b>(39,992,968)</b>	<b>536.7%</b>
<b>Fund Balance - July 1</b>	<b>214,086,275</b>	<b>139,174,855</b>	<b>186,673,585</b>	<b>161,444,324</b>	<b>166,163,339</b>	<b>2.9%</b>
<b>Variance from 2022-23 Budget</b>				11,000,000		
<b>Fund Balance - June 30</b>	<b>139,174,855</b>	<b>186,673,585</b>	<b>161,444,324</b>	<b>166,163,339</b>	<b>126,170,372</b>	<b>-24.1%</b>





# WENTZVILLE R-IV SCHOOL DISTRICT

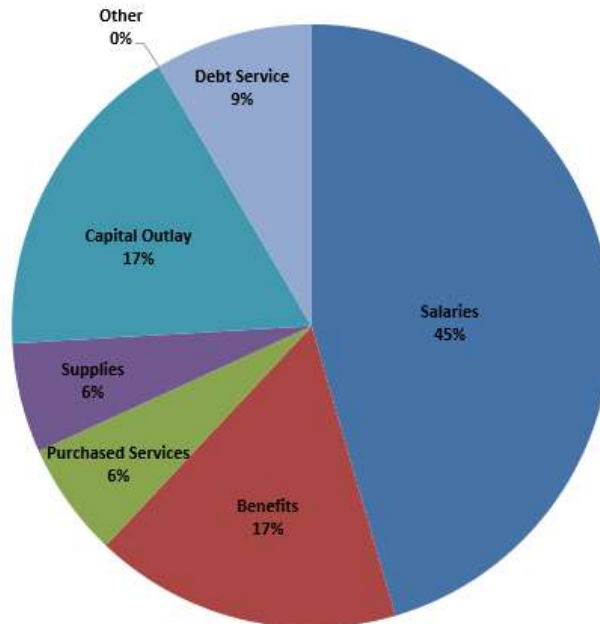
## 2023-2024 Annual Budget

### REVENUES BY SOURCE - EXPENDITURES BY OBJECT

### ALL FUNDS

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	% Change
<b>Revenues:</b>						
Local	136,120,487	154,782,008	161,890,141	166,241,654	192,783,526	16.0%
County	3,109,482	3,432,090	3,653,596	3,146,000	3,246,000	3.2%
State	92,187,004	92,525,648	94,766,907	93,138,682	94,635,371	1.6%
Federal	5,737,484	10,900,165	15,351,628	16,699,555	14,492,977	-13.2%
Other	337,376	105,374,451	21,318,455	120,000	132,000	10.0%
<b>Total Revenues</b>	<b>237,491,834</b>	<b>367,014,361</b>	<b>296,980,728</b>	<b>279,345,891</b>	<b>305,289,874</b>	<b>9.3%</b>
<b>Expenditures:</b>						
Salaries	122,315,632	131,287,875	136,441,628	143,645,025	157,061,102	9.3%
Benefits	43,109,954	46,238,496	47,759,147	52,446,455	57,160,202	9.0%
Purchased Services	11,811,792	13,419,776	14,987,030	19,096,459	21,202,307	11.0%
Supplies	17,183,676	17,075,615	21,196,745	21,668,478	20,382,013	-5.9%
Capital Outlay	92,266,712	85,133,059	50,067,800	19,327,543	60,046,039	210.7%
Other	15,080	355,847	143,667	22,800	17,500	-23.2%
Debt Service	25,700,407	26,004,964	51,613,971	29,420,116	29,413,679	0.0%
<b>Total Expenditures</b>	<b>312,403,254</b>	<b>319,515,631</b>	<b>322,209,989</b>	<b>285,626,876</b>	<b>345,282,842</b>	<b>20.9%</b>
<b>Yearly Increase (Decrease)</b>	<b>(74,911,420)</b>	<b>47,498,730</b>	<b>(25,229,261)</b>	<b>(6,280,985)</b>	<b>(39,992,968)</b>	<b>536.7%</b>
<b>Fund Balance - July 1</b>	<b>214,086,275</b>	<b>139,174,855</b>	<b>186,673,585</b>	<b>161,444,324</b>	<b>166,163,339</b>	<b>2.9%</b>
<b>Variance from 2022-23 Budget</b>				11,000,000		
<b>Fund Balance - June 30</b>	<b>139,174,855</b>	<b>186,673,585</b>	<b>161,444,324</b>	<b>166,163,339</b>	<b>126,170,372</b>	<b>-24.1%</b>

### Budgeted Expenditures by Object - All Funds FY24





**WENTZVILLE R-IV SCHOOL DISTRICT**  
2023-2024 Annual Budget

**REVENUES BY SOURCE  
EXPENDITURES BY OBJECT  
OPERATING FUND (GENERAL AND TEACHERS' FUNDS)**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	% Change
<b>Revenues:</b>						
Local	99,442,343	112,663,381	120,083,044	125,019,800	144,309,392	15.4%
County	2,411,988	2,587,276	2,687,104	2,437,000	2,537,000	4.1%
State	84,835,579	92,025,648	94,266,907	92,638,682	94,613,971	2.1%
Federal	5,730,486	10,884,730	15,351,628	16,667,402	14,492,977	-13.0%
Other	189,228	165,073	92,386	120,000	120,000	0.0%
<b>Total Revenues</b>	<b>192,609,624</b>	<b>218,326,108</b>	<b>232,481,069</b>	<b>236,882,884</b>	<b>256,073,340</b>	<b>8.1%</b>
<b>Expenditures:</b>						
Salaries	122,315,632	131,287,875	136,441,628	143,645,025	157,061,102	9.3%
Benefits	43,109,954	46,238,496	47,759,147	52,446,455	57,160,202	9.0%
Purchased Services	11,811,792	13,419,776	14,987,030	19,096,459	21,202,307	11.0%
Supplies	17,183,676	17,075,615	21,196,745	21,668,478	20,382,013	-5.9%
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
<b>Total Expenditures</b>	<b>194,421,055</b>	<b>208,021,762</b>	<b>220,384,550</b>	<b>236,856,417</b>	<b>255,805,624</b>	<b>8.0%</b>
<b>Yearly Increase (Decrease)</b>	<b>(1,811,431)</b>	<b>10,304,346</b>	<b>12,096,519</b>	<b>26,468</b>	<b>267,716</b>	<b>911.5%</b>
<b>Fund Balance - July 1</b>	<b>58,829,590</b>	<b>55,640,620</b>	<b>56,869,644</b>	<b>60,235,833</b>	<b>64,021,130</b>	<b>6.3%</b>
<b>Transfers</b>	<b>(1,377,539)</b>	<b>(9,075,322)</b>	<b>(8,730,330)</b>	<b>(7,241,170)</b>	<b>-</b>	<b>-100.0%</b>
<b>Variance from 2022-23 Budget</b>			<b>-</b>	<b>11,000,000</b>	<b>-</b>	<b>-100.0%</b>
<b>Fund Balance - June 30</b>	<b>55,640,620.07</b>	<b>56,869,644</b>	<b>60,235,833</b>	<b>64,021,130</b>	<b>64,288,847</b>	<b>0.4%</b>



**WENTZVILLE R-IV SCHOOL DISTRICT**  
2023-2024 Annual Budget

REVENUES BY SOURCE  
EXPENDITURES BY OBJECT  
GENERAL FUND

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	% Change
<b>Revenues:</b>						
Local	67,798,647	73,017,188	78,610,047	83,650,680	98,703,449	18.0%
County	1,555,106	1,661,314	1,760,442	1,530,000	1,630,000	6.5%
State	13,027,052	16,408,666	17,280,441	15,561,694	18,866,278	21.2%
Federal	2,190,554	5,483,273	10,287,151	7,038,217	5,710,939	-18.9%
Other	189,228	165,073	92,386	120,000	120,000	0.0%
<b>Total Revenues</b>	<b>84,760,587</b>	<b>96,735,514</b>	<b>108,030,467</b>	<b>107,900,592</b>	<b>125,030,666</b>	<b>15.9%</b>
<b>Expenditures:</b>						
Salaries	32,589,842	33,768,056	36,165,507	39,072,060	43,104,954	10.3%
Benefits	15,785,953	16,552,608	17,168,383	19,785,497	21,273,678	7.5%
Purchased Services	9,771,066	10,022,279	12,174,265	15,605,086	17,302,507	10.9%
Supplies	17,183,676	17,075,615	21,196,745	21,668,478	20,382,013	-5.9%
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
<b>Total Expenditures</b>	<b>75,330,536</b>	<b>77,418,558</b>	<b>86,704,901</b>	<b>96,131,122</b>	<b>102,063,152</b>	<b>6.2%</b>
<b>Yearly Increase (Decrease)</b>	<b>9,430,052</b>	<b>19,316,956</b>	<b>21,325,566</b>	<b>11,769,470</b>	<b>22,967,514</b>	<b>95.1%</b>
<b>Fund Balance - July 1</b>	<b>57,084,233</b>	<b>55,640,620</b>	<b>56,869,644</b>	<b>60,235,833</b>	<b>64,021,130</b>	<b>6.3%</b>
<b>Transfers</b>	<b>(10,873,665)</b>	<b>(18,087,932)</b>	<b>(17,959,378)</b>	<b>(18,984,173)</b>	<b>(22,699,798)</b>	<b>19.6%</b>
<b>Variance from 2022-23 Budget</b>			-	11,000,000		
<b>Fund Balance - June 30</b>	<b>55,640,620</b>	<b>56,869,644</b>	<b>60,235,833</b>	<b>64,021,130</b>	<b>64,288,847</b>	<b>0.4%</b>





**WENTZVILLE R-IV SCHOOL DISTRICT**  
2023-2024 Annual Budget

REVENUES BY SOURCE  
EXPENDITURES BY OBJECT  
TEACHERS' FUND

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	% Change
<b>Revenues:</b>						
Local	31,643,696	39,646,193	41,472,996	41,369,120	45,605,943	10.2%
County	856,881	925,962	926,663	907,000	907,000	0.0%
State	71,808,527	75,616,982	76,986,466	77,076,988	75,747,693	-1.7%
Federal	3,539,932	5,401,457	5,064,477	9,629,184	8,782,038	-8.8%
Other	-	-	-	-	-	
<b>Total Revenues</b>	<b>107,849,037</b>	<b>121,590,594</b>	<b>124,450,602</b>	<b>128,982,292</b>	<b>131,042,674</b>	<b>1.6%</b>
<b>Expenditures:</b>						
Salaries	89,725,790	97,519,819	100,276,121	104,572,964	113,956,148	9.0%
Benefits	27,324,001	29,685,888	30,590,764	32,660,958	35,886,524	9.9%
Purchased Services	2,040,727	3,397,497	2,812,765	3,491,373	3,899,800	11.7%
Supplies	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
<b>Total Expenditures</b>	<b>119,090,519</b>	<b>130,603,205</b>	<b>133,679,650</b>	<b>140,725,295</b>	<b>153,742,472</b>	<b>9.3%</b>
<b>Yearly Increase (Decrease)</b>	<b>(11,241,482)</b>	<b>(9,012,610)</b>	<b>(9,229,047)</b>	<b>(11,743,003)</b>	<b>(22,699,798)</b>	<b>93.3%</b>
<b>Fund Balance - July 1</b>	<b>1,745,357</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Transfers</b>	<b>9,496,126</b>	<b>9,012,610</b>	<b>9,229,047</b>	<b>11,743,003</b>	<b>22,699,798</b>	<b>93.3%</b>
<b>Fund Balance - June 30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>





**WENTZVILLE R-IV SCHOOL DISTRICT**  
2023-2024 Annual Budget

REVENUES BY SOURCE  
EXPENDITURES BY OBJECT  
CAPITAL PROJECTS FUND

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	% Change
<b>Revenues:</b>						
Local	15,627,416	19,891,417	15,761,550	16,203,345	16,949,597	4.6%
County	261,416	375,700	425,126	308,000	308,000	0.0%
State	3,576,425	500,000	500,000	500,000	21,400	-95.7%
Federal	6,998	15,434	-	32,153	-	-100.0%
Other	148,147	105,209,378	51,069	-	12,000	
<b>Total Revenues</b>	<b>19,620,402</b>	<b>125,991,929</b>	<b>16,737,745</b>	<b>17,043,498</b>	<b>17,290,997</b>	<b>1.5%</b>
<b>Expenditures:</b>						
Salaries	-	-	-	-	-	
Benefits	-	-	-	-	-	
Purchased Services	-	-	-	-	-	
Supplies	-	-	-	-	-	
Capital Outlay	92,266,712	85,133,059	50,067,800	19,327,543	60,046,039	210.7%
Other	11,554	353,112	6,304	7,800	7,500	-3.8%
Debt Service	4,047,042	4,270,535	4,096,449	3,836,457	3,572,317	-6.9%
<b>Total Expenditures</b>	<b>96,325,308</b>	<b>89,756,706</b>	<b>54,170,554</b>	<b>23,171,800</b>	<b>63,625,856</b>	<b>174.6%</b>
<b>Yearly Increase (Decrease)</b>	<b>(76,704,906)</b>	<b>36,235,223</b>	<b>(37,432,809)</b>	<b>(6,128,302)</b>	<b>(46,334,859)</b>	<b>656.1%</b>
<b>Fund Balance - July 1</b>	<b>132,314,325</b>	<b>56,986,958</b>	<b>102,297,502</b>	<b>73,595,024</b>	<b>74,707,891</b>	<b>1.5%</b>
<b>Transfers</b>	<b>1,377,539</b>	<b>9,075,322</b>	<b>8,730,330</b>	<b>7,241,170</b>	<b>-</b>	<b>-100.0%</b>
<b>Variance from 2022-23 Budget</b>						
<b>Fund Balance - June 30</b>	<b>56,986,958</b>	<b>102,297,502</b>	<b>73,595,024</b>	<b>74,707,891</b>	<b>28,373,032</b>	<b>-62.0%</b>



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### REVENUES BY SOURCE EXPENDITURES BY OBJECT DEBT SERVICE FUND

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	% Change
<b>Revenues:</b>						
Local	21,050,729	22,227,210	26,045,548	25,018,509	31,524,537	26.0%
County	436,079	469,114	541,365	401,000	401,000	0.0%
State	3,775,000	-	-	-	-	
Federal	-	-	-	-	-	
Other	-	-	21,175,000	-	-	
<b>Total Revenues</b>	<b>25,261,807</b>	<b>22,696,324</b>	<b>47,761,913</b>	<b>25,419,509</b>	<b>31,925,537</b>	<b>25.6%</b>
<b>Expenditures:</b>						
Principal	10,871,508	11,218,131	36,735,000	15,140,000	16,225,000	7.2%
Interest	10,781,856	10,516,297	10,782,521	10,443,659	9,616,362	-7.9%
Other	3,526	2,735	137,363	15,000	10,000	-33.3%
<b>Total Expenditures</b>	<b>21,656,891</b>	<b>21,737,163</b>	<b>47,654,884</b>	<b>25,598,659</b>	<b>25,851,362</b>	<b>1.0%</b>
<b>Yearly Increase (Decrease)</b>	<b>3,604,917</b>	<b>959,161</b>	<b>107,029</b>	<b>(179,150)</b>	<b>6,074,175</b>	<b>-3490.6%</b>
<b>Fund Balance - July 1</b>	<b>22,942,361</b>	<b>26,547,277</b>	<b>27,506,439</b>	<b>27,613,468</b>	<b>27,434,318</b>	<b>-0.6%</b>
<b>Fund Balance - June 30</b>	<b>26,547,277</b>	<b>27,506,439</b>	<b>27,613,468</b>	<b>27,434,318</b>	<b>33,508,493</b>	<b>22.1%</b>





# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### REVENUES BY SOURCE - EXPENDITURES BY FUNCTION ALL FUNDS

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	% Change
<b>Revenues:</b>						
Local	136,120,487	154,782,008	161,890,141	166,241,654	192,783,526	16.0%
County	3,109,482	3,432,090	3,653,596	3,146,000	3,246,000	3.2%
State	92,187,004	92,525,648	94,766,907	93,138,682	94,635,371	1.6%
Federal	5,737,484	10,900,165	15,351,628	16,699,555	14,492,977	-13.2%
Other	337,376	105,374,451	21,318,455	120,000	132,000	10.0%
<b>Total Revenues</b>	<b>237,491,834</b>	<b>367,014,361</b>	<b>296,980,728</b>	<b>279,345,891</b>	<b>305,289,874</b>	<b>9.3%</b>
<b>Instructional Expenditures:</b>						
Elementary	45,215,890	40,856,434	44,345,317	41,615,431	43,808,234	5.3%
Middle	12,852,615	13,943,412	15,321,032	21,962,143	24,267,265	10.5%
Senior High	22,907,477	24,613,658	26,069,742	26,597,109	29,415,527	10.6%
Summer School	1,400,148	423,111	1,667,390	1,841,947	639,911	-65.3%
Special Instruction	22,428,951	30,034,251	25,928,349	27,843,169	29,441,173	5.7%
Supplemental Instruction	1,355,291	3,168,861	3,133,638	3,313,761	3,703,325	11.8%
Early Childhood Special Education	2,492,534	2,741,893	2,979,584	3,490,755	3,932,835	12.7%
Career Education	214,176	467,880	408,699	373,667	397,718	6.4%
Student Activities	3,578,352	3,212,052	4,522,227	4,709,551	4,872,122	3.5%
Tuition & Contracted Education	2,039,112	3,397,497	2,812,765	3,534,122	3,899,800	10.3%
<b>Total Instructional Expenditures</b>	<b>114,484,546</b>	<b>122,859,049</b>	<b>127,188,742</b>	<b>135,281,655</b>	<b>144,377,910</b>	<b>6.7%</b>
<b>Support Services Expenditures:</b>						
Attendance	3,050,788	3,519,171	3,492,723	3,838,415	4,244,974	10.6%
Guidance	3,872,468	4,198,552	4,334,705	5,081,475	5,520,343	8.6%
Health, Psych, Speech & Audio	11,702,063	12,615,862	13,001,287	13,734,393	14,756,481	7.4%
Improvement of Instruction	1,638,017	1,790,987	1,531,365	2,492,332	2,963,931	18.9%
Professional Development	626,787	428,871	562,376	926,593	978,595	5.6%
Media Services	3,112,339	3,623,313	3,550,778	3,618,592	3,664,561	1.3%
Board of Education Services	1,240,227	1,405,324	1,171,442	1,293,144	1,582,515	22.4%
Executive Administration	5,226,363	4,866,191	4,453,918	5,108,507	5,078,716	-0.6%
Building Level Administration	10,579,970	10,875,542	11,111,323	15,178,345	13,689,240	-9.8%
Business/Central Services	1,780,114	1,860,866	1,847,550	2,237,970	2,510,177	12.2%
Operation of Plant	19,446,852	21,532,249	22,473,963	25,252,504	55,140,657	118.4%
Pupil Transportation	10,981,957	11,192,528	12,679,041	13,720,100	16,566,182	20.7%
Food Services	5,528,606	5,022,603	7,082,150	7,704,360	6,766,555	-12.2%
Central Office Support Services	3,781,868	4,722,154	6,226,733	5,206,596	6,567,838	26.1%
<b>Total Support Services Expenditures</b>	<b>82,568,421</b>	<b>87,654,213</b>	<b>93,519,355</b>	<b>105,393,327</b>	<b>140,030,765</b>	<b>32.9%</b>
<b>Total Instruction &amp; Support Expenditures</b>	<b>197,052,967</b>	<b>210,513,262</b>	<b>220,708,097</b>	<b>240,674,982</b>	<b>284,408,675</b>	<b>18.2%</b>
<b>Community Services Expenditures</b>	<b>3,663,123</b>	<b>4,037,339</b>	<b>4,006,204</b>	<b>5,296,070</b>	<b>5,102,641</b>	<b>-3.7%</b>
<b>Facilities Acquisition &amp; Construction Exp.</b>	<b>85,971,677</b>	<b>78,604,221</b>	<b>45,738,049</b>	<b>10,212,908</b>	<b>26,340,347</b>	<b>157.9%</b>
<b>Principal &amp; Interest Expenditures</b>	<b>25,715,487</b>	<b>26,360,810</b>	<b>51,757,638</b>	<b>29,442,916</b>	<b>29,431,179</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>312,403,254</b>	<b>319,515,631</b>	<b>322,209,989</b>	<b>285,626,876</b>	<b>345,282,842</b>	<b>20.9%</b>
<b>Yearly Increase (Decrease)</b>	<b>(74,911,420)</b>	<b>47,498,730</b>	<b>(25,229,261)</b>	<b>(6,280,985)</b>	<b>(39,992,968)</b>	<b>536.7%</b>
<b>Fund Balance - July 1</b>	<b>214,086,275</b>	<b>139,174,855</b>	<b>186,673,585</b>	<b>161,444,324</b>	<b>166,163,339</b>	<b>2.9%</b>
<b>Variance from 2022-23 Budget</b>				<b>11,000,000</b>	<b>-</b>	
<b>Fund Balance - June 30</b>	<b>139,174,855</b>	<b>186,673,585</b>	<b>161,444,324</b>	<b>166,163,339</b>	<b>126,170,372</b>	<b>-24.1%</b>





# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### REVENUES BY SOURCE EXPENDITURES BY FUNCTION OPERATING FUND (GENERAL AND TEACHERS' FUNDS)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	% Change
<b>Revenues:</b>						
Local	99,442,343	112,663,381	120,083,044	125,019,800	144,309,392	15.4%
County	2,411,988	2,587,276	2,687,104	2,437,000	2,537,000	4.1%
State	84,835,579	92,025,648	94,266,907	92,638,682	94,613,971	2.1%
Federal	5,730,486	10,884,730	15,351,628	16,667,402	14,492,977	-13.0%
Other	189,228	165,073	92,386	120,000	120,000	0.0%
<b>Total Revenues</b>	<b>192,609,624</b>	<b>218,326,108</b>	<b>232,481,069</b>	<b>236,882,884</b>	<b>256,073,340</b>	<b>8.1%</b>
<b>Instructional Expenditures:</b>						
Elementary	45,165,781	40,501,776	44,315,061	41,612,531	43,805,334	5.3%
Middle	12,758,026	13,928,271	15,299,638	21,920,116	24,223,067	10.5%
Senior High	22,821,523	24,081,476	26,012,503	26,408,474	29,363,755	11.2%
Summer School	1,400,148	423,111	1,667,390	1,841,947	639,911	-65.3%
Special Instruction	22,411,778	30,025,184	25,884,892	27,631,434	29,387,373	6.4%
Supplemental Instruction	1,355,291	3,168,861	3,133,638	3,313,761	3,703,325	11.8%
Early Childhood Special Education	2,492,534	2,736,602	2,968,079	3,485,775	3,922,835	12.5%
Career Education	180,070	331,954	282,215	357,667	372,718	4.2%
Student Activities	3,571,130	3,212,052	4,489,556	4,709,551	4,872,122	3.5%
Tuition & Contracted Education	2,039,112	3,397,497	2,812,765	3,534,122	3,899,800	10.3%
<b>Total Instructional Expenditures</b>	<b>114,195,391</b>	<b>121,806,784</b>	<b>126,865,736</b>	<b>134,815,377</b>	<b>144,190,240</b>	<b>7.0%</b>
<b>Support Services Expenditures:</b>						
Attendance	3,050,788	3,519,171	3,460,570	3,806,262	4,244,974	11.5%
Guidance	3,872,468	4,198,552	4,334,705	5,081,475	5,520,343	8.6%
Health, Psych, Speech & Audio	11,689,627	12,581,108	12,993,053	13,723,993	14,743,081	7.4%
Improvement of Instruction	1,638,017	1,790,987	1,531,365	2,489,832	2,963,931	19.0%
Professional Development	626,787	428,871	562,376	926,593	978,595	5.6%
Media Services	3,112,339	3,623,313	3,550,778	3,618,592	3,664,561	1.3%
Board of Education Services	1,240,227	1,405,324	1,171,442	1,293,144	1,582,515	22.4%
Executive Administration	4,270,435	4,659,097	4,453,918	4,595,380	5,028,716	9.4%
Building Level Administration	10,444,747	10,862,398	11,111,323	12,675,211	13,489,240	6.4%
Business/Central Services	1,780,114	1,844,916	1,840,952	2,232,614	2,505,571	12.2%
Operation of Plant	15,805,726	17,654,501	19,751,314	21,396,190	23,806,014	11.3%
Pupil Transportation	9,845,507	9,958,137	11,479,379	12,440,439	14,776,209	18.8%
Food Services	5,528,606	5,005,264	7,073,531	7,452,793	6,730,655	-9.7%
Central Office Support Services	3,660,345	4,646,002	6,197,903	5,019,481	6,478,338	29.1%
<b>Total Support Services Expenditures</b>	<b>76,565,733</b>	<b>82,177,639</b>	<b>89,512,610</b>	<b>96,751,999</b>	<b>106,512,743</b>	<b>10.1%</b>
<b>Total Instruction &amp; Support Expenditures</b>	<b>190,761,123</b>	<b>203,984,423</b>	<b>216,378,347</b>	<b>231,567,376</b>	<b>250,702,983</b>	<b>8.3%</b>
<b>Community Services Expenditures</b>	<b>3,659,931</b>	<b>4,037,339</b>	<b>4,006,204</b>	<b>5,289,041</b>	<b>5,102,641</b>	<b>-3.5%</b>
<b>Facilities Acquisition &amp; Construction Exp.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Principal &amp; Interest Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>194,421,055</b>	<b>208,021,762</b>	<b>220,384,551</b>	<b>236,856,417</b>	<b>255,805,624</b>	<b>8.0%</b>
<b>Yearly Increase (Decrease)</b>	<b>(1,811,431)</b>	<b>10,304,346</b>	<b>12,096,519</b>	<b>26,468</b>	<b>267,716</b>	<b>911.5%</b>
<b>Fund Balance - July 1</b>	<b>58,829,590</b>	<b>55,640,620</b>	<b>56,869,644</b>	<b>60,235,832</b>	<b>64,021,130</b>	<b>6.3%</b>
<b>Transfers</b>	<b>(1,377,539)</b>	<b>(9,075,322)</b>	<b>(8,730,330)</b>	<b>(7,241,170)</b>	<b>-</b>	<b>-100.0%</b>
<b>Variance from 2022-23 Budget</b>				<b>11,000,000</b>		<b>-100.0%</b>
<b>Fund Balance - June 30</b>	<b>55,640,620</b>	<b>56,869,644</b>	<b>60,235,832</b>	<b>64,021,130</b>	<b>64,288,846</b>	<b>0.4%</b>



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### REVENUES BY SOURCE EXPENDITURES BY FUNCTION GENERAL FUND

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	% Change
<b>Revenues:</b>						
Local	67,798,647	73,017,188	78,610,047	83,650,680	98,703,449	18.0%
County	1,555,106	1,661,314	1,760,442	1,530,000	1,630,000	6.5%
State	13,027,052	16,408,666	17,280,441	15,561,694	18,866,278	21.2%
Federal	2,190,554	5,483,273	10,287,151	7,038,217	5,710,939	-18.9%
Other	189,228	165,073	92,386	120,000	120,000	0.0%
<b>Total Revenues</b>	<b>84,760,587</b>	<b>96,735,514</b>	<b>108,030,467</b>	<b>107,900,592</b>	<b>125,030,666</b>	<b>15.9%</b>
<b>Instructional Expenditures:</b>						
Elementary	5,351,053	3,880,748	3,217,587	4,534,117	2,961,038	-34.7%
Middle	1,384,654	1,677,506	2,650,334	1,839,276	2,382,952	29.6%
Senior High	1,677,719	1,653,325	2,054,300	1,903,360	1,704,169	-10.5%
Summer School	940,764	141,042	881,495	1,016,968	151,668	-85.1%
Special Instruction	7,899,514	7,917,465	8,571,220	10,030,619	10,737,694	7.0%
Supplemental Instruction	27,603	92,555	12,532	112,119	411,738	267.2%
Early Childhood Special Education	1,031,249	988,756	1,166,207	1,402,297	1,472,830	5.0%
Career Education	180,070	331,954	282,215	275,654	273,863	-0.6%
Student Activities	2,130,691	1,736,416	2,590,590	2,802,406	2,761,340	-1.5%
Tuition & Contracted Education	-	-	-	42,749	-	-100.0%
<b>Total Instructional Expenditures</b>	<b>20,623,318</b>	<b>18,419,768</b>	<b>21,426,480</b>	<b>23,959,564</b>	<b>22,857,292</b>	<b>-4.6%</b>
<b>Support Services Expenditures:</b>						
Attendance	2,097,392	2,411,582	2,371,280	2,663,801	3,043,220	14.2%
Guidance	118,853	111,697	117,881	127,954	112,696	-11.9%
Health, Psych, Speech & Audio	4,346,177	4,896,852	5,225,857	5,842,430	6,237,668	6.8%
Improvement of Instruction	742,940	1,008,773	511,020	1,413,920	1,656,248	17.1%
Professional Development	452,651	313,424	450,367	834,191	759,216	-9.0%
Media Services	1,364,462	1,663,163	1,556,295	1,433,025	1,424,700	-0.6%
Board of Education Services	1,240,227	1,405,324	1,171,442	1,293,144	1,582,515	22.4%
Executive Administration	1,466,054	1,475,351	1,232,637	1,375,680	1,473,850	7.1%
Building Level Administration	3,306,074	3,316,281	3,603,414	4,349,381	4,697,445	8.0%
Business/Central Services	1,780,114	1,844,916	1,840,952	2,232,614	2,505,571	12.2%
Operation of Plant	15,805,726	17,654,501	19,751,314	21,396,190	23,806,014	11.3%
Pupil Transportation	9,845,507	9,958,137	11,479,379	12,440,439	14,776,209	18.8%
Food Services	5,528,606	5,005,264	7,073,531	7,452,793	6,730,655	-9.7%
Central Office Support Services	3,059,423	4,003,932	4,998,159	4,364,655	5,413,388	24.0%
<b>Total Support Services Expenditures</b>	<b>51,154,206</b>	<b>55,069,196</b>	<b>61,383,528</b>	<b>67,220,216</b>	<b>74,219,395</b>	<b>10.4%</b>
<b>Total Instruction &amp; Support Expenditures</b>	<b>71,777,524</b>	<b>73,488,963</b>	<b>82,810,008</b>	<b>91,179,780</b>	<b>97,076,687</b>	<b>6.5%</b>
<b>Community Services Expenditures</b>	<b>3,553,012</b>	<b>3,929,594</b>	<b>3,894,893</b>	<b>4,951,342</b>	<b>4,986,465</b>	<b>0.7%</b>
<b>Facilities Acquisition &amp; Construction Ex</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Principal &amp; Interest Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>75,330,536</b>	<b>77,418,558</b>	<b>86,704,901</b>	<b>96,131,122</b>	<b>102,063,152</b>	<b>6.2%</b>
<b>Yearly Increase (Decrease)</b>	<b>9,430,052</b>	<b>19,316,956</b>	<b>21,325,566</b>	<b>11,769,470</b>	<b>22,967,514</b>	<b>95.1%</b>
<b>Fund Balance - July 1</b>	<b>57,084,233</b>	<b>55,640,620</b>	<b>56,869,644</b>	<b>60,235,832</b>	<b>64,021,130</b>	<b>6.3%</b>
<b>Transfer</b>	<b>(10,873,665)</b>	<b>(18,087,932)</b>	<b>(17,959,378)</b>	<b>(18,984,173)</b>	<b>(22,699,798)</b>	<b>19.6%</b>
<b>Variance from 2022-23 Budget</b>				<b>11,000,000</b>		<b>-100.0%</b>
<b>Fund Balance - June 30</b>	<b>55,640,620</b>	<b>56,869,644</b>	<b>60,235,832</b>	<b>64,021,130</b>	<b>64,288,846</b>	<b>0.4%</b>





# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### REVENUES BY SOURCE EXPENDITURES BY FUNCTION TEACHERS' FUND

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	% Change
<b>Revenues:</b>						
Local	31,643,696	39,646,193	41,472,996	41,369,120	45,605,943	10.2%
County	856,881	925,962	926,663	907,000	907,000	0.0%
State	71,808,527	75,616,982	76,986,466	77,076,988	75,747,693	-1.7%
Federal	3,539,932	5,401,457	5,064,477	9,629,184	8,782,038	-8.8%
Other	-	-	-	-	-	-
<b>Total Revenues</b>	<b>107,849,037</b>	<b>121,590,594</b>	<b>124,450,602</b>	<b>128,982,292</b>	<b>131,042,674</b>	<b>1.6%</b>
<b>Instructional Expenditures:</b>						
Elementary	39,814,728	36,621,028	41,097,473	37,078,414	40,844,296	10.2%
Middle	11,373,371	12,250,766	12,649,304	20,080,840	21,840,115	8.8%
Senior High	21,143,803	22,428,151	23,958,203	24,505,114	27,659,586	12.9%
Summer School	459,384	282,069	785,894	824,979	488,243	-40.8%
Special Instruction	14,512,263	22,107,719	17,313,672	17,600,815	18,649,679	6.0%
Supplemental Instruction	1,327,688	3,076,305	3,121,107	3,201,642	3,291,587	2.8%
Early Childhood Special Education	1,461,285	1,747,846	1,801,872	2,083,478	2,450,005	17.6%
Career Education	-	-	-	82,013	98,855	20.5%
Student Activities	1,440,438	1,475,636	1,898,966	1,907,145	2,110,782	10.7%
Tuition & Contracted Education	2,039,112	3,397,497	2,812,765	3,491,373	3,899,800	11.7%
<b>Total Instructional Expenditures</b>	<b>93,572,073</b>	<b>103,387,017</b>	<b>105,439,256</b>	<b>110,855,814</b>	<b>121,332,948</b>	<b>9.5%</b>
<b>Support Services Expenditures:</b>						
Attendance	953,396	1,107,588	1,089,290	1,142,461	1,201,754	5.2%
Guidance	3,753,615	4,086,855	4,216,824	4,953,521	5,407,647	9.2%
Health, Psych, Speech & Audio	7,343,450	7,684,256	7,767,196	7,881,563	8,505,413	7.9%
Improvement of Instruction	895,077	782,214	1,020,345	1,075,913	1,307,683	21.5%
Professional Development	174,136	115,447	112,010	92,402	219,379	137.4%
Media Services	1,747,877	1,960,150	1,994,483	2,185,567	2,239,861	2.5%
Board of Education Services	-	-	-	-	-	-
Executive Administration	2,804,381	3,183,746	3,221,282	3,219,700	3,554,866	10.4%
Building Level Administration	7,138,673	7,546,118	7,507,909	8,325,830	8,791,795	5.6%
Business/Central Services	-	-	-	-	-	-
Operation of Plant	-	-	-	-	-	-
Pupil Transportation	-	-	-	-	-	-
Food Services	-	-	-	-	-	-
Central Office Support Services	600,922	642,070	1,199,745	654,826	1,064,950	62.6%
<b>Total Support Services Expenditures</b>	<b>25,411,527</b>	<b>27,108,443</b>	<b>28,129,083</b>	<b>29,531,783</b>	<b>32,293,348</b>	<b>9.4%</b>
<b>Total Instruction &amp; Support Expenditures</b>	<b>118,983,600</b>	<b>130,495,460</b>	<b>133,568,339</b>	<b>140,387,596</b>	<b>153,626,296</b>	<b>9.4%</b>
<b>Community Services Expenditures</b>	<b>106,919</b>	<b>107,744</b>	<b>111,311</b>	<b>337,699</b>	<b>116,176</b>	<b>-65.6%</b>
<b>Facilities Acquisition &amp; Construction Exp.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Principal &amp; Interest Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>119,090,519</b>	<b>130,603,205</b>	<b>133,679,650</b>	<b>140,725,295</b>	<b>153,742,472</b>	<b>9.3%</b>
<b>Yearly Increase (Decrease)</b>	<b>(11,241,482)</b>	<b>(9,012,610)</b>	<b>(9,229,047)</b>	<b>(11,743,003)</b>	<b>(22,699,798)</b>	<b>93.3%</b>
<b>Fund Balance - July 1</b>	<b>1,745,357</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Transfer</b>	<b>9,496,126</b>	<b>9,012,610</b>	<b>9,229,047</b>	<b>11,743,003</b>	<b>22,699,798</b>	<b>93.3%</b>
<b>Fund Balance - June 30</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-100.0%</b>



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### REVENUES BY SOURCE EXPENDITURES BY FUNCTION CAPITAL PROJECTS FUND

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	% Change
<b>Revenues:</b>						
Local	15,627,416	19,891,417	15,761,550	16,203,345	16,949,597	4.6%
County	261,416	375,700	425,126	308,000	308,000	0.0%
State	3,576,425	500,000	500,000	500,000	21,400	-95.7%
Federal	6,998	15,434	-	32,153	-	-100.0%
Other	148,147	105,209,378	51,069	-	12,000	
<b>Total Revenues</b>	<b>19,620,402</b>	<b>125,991,929</b>	<b>16,737,745</b>	<b>17,043,498</b>	<b>17,290,997</b>	<b>1.5%</b>
<b>Instructional Expenditures:</b>						
Elementary	50,109	354,658	30,256	2,900	2,900	0.0%
Middle	94,589	15,141	21,394	42,028	44,198	5.2%
Senior High	85,954	532,182	57,239	188,635	51,772	-72.6%
Summer School	-	-	-	-	-	
Special Instruction	17,174	9,067	43,457	211,735	53,800	-74.6%
Supplemental Instruction	-	-	-	-	-	
Early Childhood Special Education	-	5,291	11,505	4,980	10,000	100.8%
Career Education	34,106	135,925	126,484	16,000	25,000	56.3%
Student Activities	7,223	-	32,671	-	-	
Tuition & Contracted Education	-	-	-	-	-	
<b>Total Instructional Expenditures</b>	<b>289,155</b>	<b>1,052,264</b>	<b>323,005</b>	<b>466,278</b>	<b>187,670</b>	<b>-59.8%</b>
<b>Support Services Expenditures:</b>						
Attendance	-	-	32,153	32,153	-	-100.0%
Guidance	-	-	-	-	-	
Health, Psych, Speech & Audio	12,436	34,755	8,234	10,400	13,400	28.8%
Improvement of Instruction	-	-	-	2,500	-	-100.0%
Professional Development	-	-	-	-	-	
Media Services	-	-	-	-	-	
Board of Education Services	-	-	-	-	-	
Executive Administration	955,929	207,094	-	513,127	50,000	-90.3%
Building Level Administration	135,224	13,144	-	2,503,134	200,000	-92.0%
Business/Central Services	-	15,950	6,598	5,356	4,606	-14.0%
Operation of Plant	3,641,126	3,877,749	2,722,649	3,856,314	31,334,643	712.6%
Pupil Transportation	1,136,450	1,234,391	1,199,662	1,279,662	1,789,973	39.9%
Food Services	-	17,340	8,619	251,567	35,900	-85.7%
Central Office Support Services	121,523	76,152	28,830	187,115	89,500	-52.2%
<b>Total Support Services Expenditures</b>	<b>6,002,688</b>	<b>5,476,574</b>	<b>4,006,745</b>	<b>8,641,328</b>	<b>33,518,022</b>	<b>287.9%</b>
<b>Total Instruction &amp; Support Expenditures</b>	<b>6,291,844</b>	<b>6,528,838</b>	<b>4,329,751</b>	<b>9,107,606</b>	<b>33,705,692</b>	<b>270.1%</b>
<b>Community Services Expenditures</b>	<b>3,191</b>	<b>-</b>	<b>-</b>	<b>7,029</b>	<b>-</b>	<b>-100.0%</b>
<b>Facilities Acquisition &amp; Construction Exp.</b>	<b>85,971,677</b>	<b>78,604,221</b>	<b>45,738,049</b>	<b>10,212,908</b>	<b>26,340,347</b>	<b>157.9%</b>
<b>Principal &amp; Interest Expenditures</b>	<b>4,058,596</b>	<b>4,623,647</b>	<b>4,102,754</b>	<b>3,844,257</b>	<b>3,579,817</b>	<b>-6.9%</b>
<b>Total Expenditures</b>	<b>96,325,308</b>	<b>89,756,706</b>	<b>54,170,554</b>	<b>23,171,800</b>	<b>63,625,856</b>	<b>174.6%</b>
<b>Yearly Increase (Decrease)</b>	<b>(76,704,906)</b>	<b>36,235,223</b>	<b>(37,432,809)</b>	<b>(6,128,302)</b>	<b>(46,334,859)</b>	<b>656.1%</b>
<b>Fund Balance - July 1</b>	<b>132,314,325</b>	<b>56,986,958</b>	<b>102,297,502</b>	<b>73,595,024</b>	<b>74,707,892</b>	<b>1.5%</b>
<b>Transfers</b>	<b>1,377,539</b>	<b>9,075,322</b>	<b>8,730,330</b>	<b>7,241,170</b>	<b>-</b>	<b>-100.0%</b>
<b>Variance from 2022-23 Budget</b>						
<b>Fund Balance - June 30</b>	<b>56,986,958</b>	<b>102,297,502</b>	<b>73,595,024</b>	<b>74,707,892</b>	<b>28,373,033</b>	<b>-62.0%</b>



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### REVENUES BY SOURCE EXPENDITURES BY FUNCTION DEBT SERVICE FUND

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	% Change
<b>Revenues:</b>						
Local	21,050,729	22,227,210	26,045,548	25,018,509	31,524,537	26.0%
County	436,079	469,114	541,365	401,000	401,000	0.0%
State	3,775,000	-	-	-	-	
Federal	-	-	-	-	-	
Other	-	-	21,175,000	-	-	
<b>Total Revenues</b>	<b>25,261,807</b>	<b>22,696,324</b>	<b>47,761,913</b>	<b>25,419,509</b>	<b>31,925,537</b>	<b>25.6%</b>
<b>Expenditures:</b>						
Principal	10,871,508	11,218,131	36,735,000	15,140,000	16,225,000	7.2%
Interest	10,781,856	10,516,297	10,782,521	10,443,659	9,616,362	-7.9%
Other	3,526	2,735	137,363	15,000	10,000	-33.3%
<b>Total Expenditures</b>	<b>21,656,891</b>	<b>21,737,163</b>	<b>47,654,884</b>	<b>25,598,659</b>	<b>25,851,362</b>	<b>1.0%</b>
<b>Yearly Increase (Decrease)</b>	<b>3,604,917</b>	<b>959,161</b>	<b>107,029</b>	<b>(179,150)</b>	<b>6,074,175</b>	<b>-3490.6%</b>
<b>Fund Balance - July 1</b>	<b>22,942,361</b>	<b>26,547,277</b>	<b>27,506,439</b>	<b>27,613,468</b>	<b>27,434,318</b>	<b>-0.6%</b>
<b>Fund Balance - June 30</b>	<b>26,547,277</b>	<b>27,506,439</b>	<b>27,613,468</b>	<b>27,434,318</b>	<b>33,508,493</b>	<b>22.1%</b>



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### SUMMARY OF REVENUES, EXPENDITURES, TRANSFERS, AND FUND BALANCE

#### WENTZVILLE R-IV SCHOOL DISTRICT

#### 2023-24 ANNUAL BUDGET

#### SUMMARY OF REVENUES, EXPENDITURES, TRANSFERS, AND FUND BALANCE

##### SUMMARY OF ALL FUNDS

	GENERAL FUND	TEACHERS' FUND	CAPITAL PROJECTS FUND	GENERAL TEACHERS' CAPITAL PROJ. FUNDS	DEBT SERVICE FUND	TOTAL ALL FUNDS
Budget Balance 6-30-2023	64,021,130	-	74,707,891	138,729,022	27,434,318	166,163,339
Revenues	125,030,666	131,042,674	17,290,997	273,364,337	31,925,537	305,289,874
Expenditures	102,063,152	153,742,472	63,625,856	319,431,480	25,851,362	345,282,842
	22,967,514	(22,699,798)	(46,334,859)	(46,067,143)	6,074,175	(39,992,967)
Balances before transfers	86,988,645	(22,699,798)	28,373,032	92,661,879	33,508,493	126,170,372
Transfers	(22,699,798)	22,699,798	-	-	-	-
Budget Balance 6-30-2024	64,288,847	-	28,373,032	92,661,879	33,508,493	126,170,372

##### DETAIL OF GENERAL FUND

	INCIDENTAL	FOOD SERVICE	ACTIVITIES	TOTAL GENERAL FUND
Budget Balance 6-30-2023	60,980,722	914,496	2,125,912	64,021,130
Revenues	115,144,111	6,766,555	3,120,000	125,030,666
Expenditures	92,176,597	6,766,555	3,120,000	102,063,152
Balances before transfers	83,948,236	914,496	2,125,912	86,988,645
Transfers	(22,699,798)	-	-	(22,699,798)
Budget Balance 6-30-2024	61,248,438	914,496	2,125,912	64,288,847

##### DETAIL OF CAPITAL PROJECTS FUND

	CAPITAL / COPS LEVY	PROP E	PROP C	TOTAL CAPITAL PROJECTS FUND
Budget Balance 6-30-2023	35,944,333	0	38,763,558	74,707,891
Revenues	16,840,997	-	450,000	17,290,997
Expenditures	43,673,509	-	19,952,347	63,625,856
Balances before transfers	9,111,820	0	19,261,211	28,373,032
Transfers	-	-	-	-
Budget Balance 6-30-2024	9,111,820	0	19,261,211	28,373,032

#### MINIMUM BALANCE ANALYSIS COMBINED GENERAL & TEACHERS' FUNDS

Budget Balance 6-30-2023	64,021,130
Revenues	256,073,340
Expenditures	255,805,624
Transfers	-
Budget Balance 6-30-2024	64,288,847
Restricted for Professional Development	-
Restricted for Scholarships	-
Unrestricted Fund Balance	64,288,847
Balance as a Percent of Expenditures	25.13%





# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### MONTHLY OPERATING FUND DISTRIBUTION BY SOURCE

### OPERATING REVENUE (GENERAL & TEACHERS' FUNDS)

Object Code	Title	2023-2024 Operating Revenue Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	<b>Local:</b>													
5111	Current Taxes	104,928,631	-	-	-	-	-	68,968,698	32,484,266	2,482,295	993,372	-	-	-
5112	Delinquent Taxes	3,304,000	293,796	245,554	263,246	162,564	121,440	123,661	180,823	79,009	81,310	841,572	576,556	334,468
5113	Prop C Sales Taxes	21,486,484	2,046,183	1,952,112	1,780,214	1,717,322	1,663,651	1,668,865	2,009,961	1,960,583	1,707,524	1,737,000	339,186	2,903,879
5114	Financial Institution Taxes	245,000	-	-	-	-	-	-	245,000	-	-	-	-	-
5115	M & M (Surcharge Taxes)	1,000,000	-	-	-	-	-	-	-	995,876	-	-	-	4,124
5116	In Lieu of Tax	1,590,030	-	-	-	-	572,848	-	1,017,182	-	-	-	-	-
5141-5143	Earnings on Investments	1,750,000	145,834	145,834	145,834	145,834	145,833	145,833	145,833	145,833	145,833	145,833	145,833	145,833
5151-5161	Food Service - Program	2,925,000	1,679	334,587	212,240	273,282	267,164	492,781	308,981	284,549	263,751	352,472	61,893	71,621
5165	Food Service - Non - Program	1,200,000	5,662	5,719	188	11,493	1,923	428,201	132,657	118,232	133,377	68,883	155,571	138,095
5171-5179	Student Activities	1,950,000	62,283	100,854	178,255	179,405	162,828	107,898	137,955	111,658	195,705	325,479	216,438	171,242
5181	Community Services	2,605,247	9,052	148,931	282,519	276,001	263,609	282,161	267,968	285,577	310,112	258,216	220,880	221
5191-5198	Other Local	1,325,000	87,781	167,931	143,007	100,014	94,046	99,207	103,895	90,842	101,534	148,548	96,857	91,338
	<b>Total Local</b>	<b>144,309,392</b>	<b>2,652,271</b>	<b>3,101,522</b>	<b>3,005,504</b>	<b>2,865,916</b>	<b>3,293,342</b>	<b>72,317,306</b>	<b>37,034,519</b>	<b>6,554,453</b>	<b>3,932,518</b>	<b>3,878,004</b>	<b>1,813,215</b>	<b>3,860,822</b>
	<b>County:</b>													
5211	Fines /Forfeitures/Escheats	100,000	-	-	-	100,000	-	-	-	-	-	-	-	-
5221	State Assessed Utility Taxes	2,437,000	-	-	-	-	-	-	-	-	2,423,015	13,985	-	-
	<b>Total County:</b>	<b>2,537,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,423,015</b>	<b>13,985</b>	<b>-</b>	<b>-</b>
	<b>State:</b>													
5311	Basic Formula	74,030,065	5,831,483.69	5,953,316.51	6,353,169.86	6,115,484.07	6,298,864.46	6,338,139.85	6,383,537.70	6,151,300.68	6,149,243.55	6,149,445.00	6,154,906.97	6,151,172.66
5312	Transportation Aid	5,000,000	353,833.77	353,835.74	353,835.74	723,301.86	330,081.59	360,904.61	417,982.01	415,345.73	435,477.71	414,054.21	422,280.52	419,066.50
5314	Early Childhood Special Education	5,623,491	-	-	-	-	-	1,049,358.38	262,339.61	262,339.61	629,615.03	1,506,211.14	1,913,627.23	-
5319	Classroom Trust	7,211,767	600,981.00	600,981.00	600,981.00	600,981.00	600,981.00	600,981.00	600,981.00	600,980.00	600,980.00	600,980.00	600,980.00	600,980.00
5324	Parents as Teachers	500,000	-	-	41,091.49	34,802.96	47,421.17	39,068.46	26,525.68	28,576.14	33,122.81	-	-	249,391.28
5332	Career Education	148,648	-	-	-	-	-	-	-	-	-	-	148,648.00	-
5333	Food Service	45,000	-	-	-	-	-	-	-	-	-	-	45,000.00	-
5366	MO DNR Energy Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
5359	Career Educ Enhancement Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
5369	Residential Placement/ Excess Cost	55,000	-	-	-	-	-	-	-	55,000.00	-	-	-	-
5381	High Need Fund - Special Education	2,000,000	-	-	-	-	-	-	-	2,000,000.00	-	-	-	-
5397	Other State	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total State</b>	<b>94,613,971</b>	<b>6,786,298</b>	<b>6,908,133</b>	<b>7,349,078</b>	<b>7,474,570</b>	<b>7,277,348</b>	<b>8,388,452</b>	<b>7,691,366</b>	<b>9,513,542</b>	<b>7,848,439</b>	<b>8,670,690</b>	<b>9,285,443</b>	<b>7,420,610</b>





# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### Operating Revenue (General & Teachers' Funds) - Continued

Object Code	Title	2023-2024 Operating Revenue Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	<b>Federal:</b>													
5412	Medicaid	700,000	1,614.33	72,740.41	-	2,197.29	5,061.18	428,423.98	11,553.87	7,308.89	68,979.81	6,712.87	10,633.23	84,774.14
5422	ARP - ESSER - III	-	-	-	-	-	-	-	-	-	-	-	-	-
5437, 5438, 5441	Individuals with Disabilities (IDEA)	4,913,418	39,223.83	-	-	659,653.07	-	-	-	72,224.74	-	-	2,930,947.54	1,211,368.82
5442	Early Childhood Special Education	455,188	-	-	-	65,308.06	-	-	-	-	-	-	300,859.78	89,020.15
5445	School Lunch Program	2,127,600	48,127.62	2,292.51	66,653.76	242,940.02	254,257.04	-	429,751.99	-	425,835.87	266,499.38	-	391,241.81
5446	School Breakfast Program	458,955	15,585.41	871.86	10,017.88	50,319.27	55,725.18	-	94,709.33	59,164.60	36,016.31	64,052.08	-	72,493.08
5447	Special Milk Program	-	-	-	-	-	-	-	-	-	-	-	-	-
5448	After School Snack Program	10,000	367.07	-	-	1,322.74	1,186.98	-	1,832.61	1,092.43	1,098.30	945.88	-	2,153.98
5451, 5452	Title I ESEA	1,176,537	-	-	-	-	674,445.95	-	-	-	-	-	384,623.33	117,467.73
5423-5425, 5428	CRRSA ESSER II, CARES, GEER, CRF	4,069,351	-	-	217,413.00	2,112,638.00	217,413.00	217,413.00	217,413.00	217,413.00	217,412.00	217,412.00	217,412.00	217,412.00
5427, 5455-5499	Other Federal	581,928	-	778.15	82,281.04	4,884.47	43,286.08	-	176,409.16	476.45	344.87	1,005.28	29,184.14	243,278.38
	<b>Total Federal</b>	<b>14,492,977</b>	<b>104,918</b>	<b>76,683</b>	<b>376,366</b>	<b>3,139,263</b>	<b>1,251,375</b>	<b>645,837</b>	<b>931,670</b>	<b>357,680</b>	<b>749,687</b>	<b>556,627</b>	<b>3,873,660</b>	<b>2,429,210</b>
	<b>Other:</b>													
5631	Net Insurance Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-
5611, 5692	Sale/ Refunding of Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
5641, 5651	Sale of School Buses/Property	-	-	-	-	-	-	-	-	-	-	-	-	-
58xx	Tuition from Other Districts	120,000	6,025.66	733.93	1,957.15	1,606.82	2,301.28	31,909.15	46,792.60	13,264.42	1,453.19	2,248.85	5,245.49	6,461.46
	<b>Total Other</b>	<b>120,000</b>	<b>6,026</b>	<b>734</b>	<b>1,957</b>	<b>1,607</b>	<b>2,301</b>	<b>31,909</b>	<b>46,793</b>	<b>13,264</b>	<b>1,453</b>	<b>2,249</b>	<b>5,245</b>	<b>6,461</b>
	<b>Total Operating Revenue by Month</b>	<b>256,073,340</b>	<b>9,549,513</b>	<b>10,087,072</b>	<b>10,732,905</b>	<b>13,581,355</b>	<b>11,824,367</b>	<b>81,383,504</b>	<b>45,704,348</b>	<b>16,438,939</b>	<b>14,955,113</b>	<b>13,121,555</b>	<b>14,977,563</b>	<b>13,717,104</b>
	<b>Cumulative Total</b>		<b>9,549,513</b>	<b>19,636,585</b>	<b>30,369,491</b>	<b>43,950,846</b>	<b>55,775,213</b>	<b>137,158,717</b>	<b>182,863,066</b>	<b>199,302,005</b>	<b>214,257,118</b>	<b>227,378,673</b>	<b>242,356,236</b>	<b>256,073,340</b>



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### OPERATING EXPENDITURES (GENERAL & TEACHERS' FUNDS)

Object Code	Title	2023-2024 Operating Expenditure Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
<b>Certified Salaries:</b>														
6111, 6112	Regular Salaries	108,178,666	1,486,934	4,871,151	8,950,748	8,932,813	8,914,589	8,916,804	8,947,528	8,988,385	8,959,785	8,940,473	8,911,877	21,357,579
6121	Substitute Salaries	2,412,979	802	26,530	135,055	396,416	229,090	234,384	183,356	220,253	187,160	308,095	284,188	207,648
6131	Extra Duty Pay	3,411,046	14,261	56,971	300,796	352,970	589,628	243,948	204,437	506,573	218,811	238,238	611,082	73,332
6141	Sick Leave Salaries	125,000	2,240	-	445	-	-	-	37,244	195	246	26,664	281	57,686
<b>Total Certified Salaries</b>		<b>114,127,691</b>	<b>1,504,236</b>	<b>4,954,652</b>	<b>9,387,044</b>	<b>9,682,199</b>	<b>9,733,307</b>	<b>9,395,137</b>	<b>9,372,565</b>	<b>9,715,406</b>	<b>9,366,002</b>	<b>9,513,470</b>	<b>9,807,427</b>	<b>21,696,245</b>
<b>Non-Certified Salaries:</b>														
6151, 6152, 6154-6159	Regular Salaries	41,214,884	1,580,067	1,538,303	3,100,775	5,443,062	3,406,310	3,638,674	3,045,001	3,709,534	3,638,527	4,752,370	3,730,054	3,632,206
6153	Substitute Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-
6161	Part Time	1,480,652	58,520.52	54,951.67	150,247.51	234,607.95	138,582.39	134,446.23	92,405.14	108,913.91	114,142.03	147,376.36	131,423.99	115,034.29
6171	Sick Leave Salaries	237,875	49,429.77	4,104.68	1,857.34	10,365.01	380.39	4,359.30	48,739.51	3,131.90	3,948.45	40,991.86	3,949.12	66,617.67
6181	Referral Bonus	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Certified Salaries</b>		<b>42,933,411</b>	<b>1,688,018</b>	<b>1,597,360</b>	<b>3,252,880</b>	<b>5,688,035</b>	<b>3,545,273</b>	<b>3,777,479</b>	<b>3,186,146</b>	<b>3,821,580</b>	<b>3,756,617</b>	<b>4,940,738</b>	<b>3,865,427</b>	<b>3,813,858</b>
<b>Benefits:</b>														
6211	Certified Retirement	18,513,084	223,179	811,352	1,531,129	1,558,247	1,579,200	1,529,415	1,521,268	1,569,495	1,527,946	1,531,975	1,577,139	3,552,740
6221	Non-Certified Retirement	3,590,338	126,733	129,457	257,845	463,657	304,686	322,354	278,885	329,444	322,919	417,936	330,065	306,357
6231	OASDI	2,917,703	122,414	102,123	213,381	380,061	235,061	249,621	222,140	256,978	247,732	337,885	262,903	287,405
6232	Medicare	2,288,519	48,790	95,323	182,792	220,595	191,394	189,636	186,833	195,373	189,014	211,925	197,492	379,351
6241-6291	Employee Insurance	29,850,558	455,558	1,091,848	2,072,069	2,852,894	2,568,152	3,640,065	2,511,780	2,543,398	2,566,700	2,862,871	2,565,893	4,119,331
<b>Total Benefits</b>		<b>57,160,202</b>	<b>976,673</b>	<b>2,230,103</b>	<b>4,257,217</b>	<b>5,475,454</b>	<b>4,878,492</b>	<b>5,931,090</b>	<b>4,720,906</b>	<b>4,894,688</b>	<b>4,854,311</b>	<b>5,362,593</b>	<b>4,933,491</b>	<b>8,645,185</b>



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### Operating Expenditures (General & Teachers' Funds) - Continued

Object Code	Title	2023-2024 Operating Expenditure Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	<b>Purchased Services:</b>													
6311	Tuition	4,089,800	32,822	196,343	396,338	226,478	1,359,876	162,442	204,334	166,140	607,279	208,148	129,298	400,303
6312-6314	Professional Services	2,813,896	4,700	171,665	42,943	380,824	237,810	71,750	408,905	294,209	163,488	320,616	304,010	412,976
6315	Audit Services	16,000	-	7,529	-	-	-	-	8,471	-	-	-	-	-
6316,18,19	Technical Services	4,219,551	661,406	77,721	336,496	242,939	330,610	238,327	284,791	243,220	290,546	276,050	608,282	629,164
6317	Legal Services	400,000	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,334	33,334	33,334	33,334
6330-6339	Property Services	4,355,514	426,251	455,759	243,912	460,048	408,135	252,519	285,316	233,479	220,531	552,803	358,544	458,219
6341	Contracted Transportation	1,201,022	46,927	31,246	18,494	62,629	80,731	93,962	158,677	116,896	107,191	136,349	121,608	226,311
6343-6349	Travel	445,138	7,379	8,869	21,763	20,568	53,443	52,084	50,826	31,391	35,904	62,499	48,738	51,673
6351	Property Insurance	1,049,030	-	-	-	-	-	1,049,030	-	-	-	-	-	-
6352	Liability Insurance	1,107,489	-	-	-	-	-	955,699	149,376	-	-	-	-	2,414
6353	Fidelity Premium	1,500	-	-	-	485	-	610	(80)	485	-	-	-	-
6359	Judgments Against LEA	-	-	-	-	-	-	-	-	-	-	-	-	-
6360-6398	Other Purchased Services	1,503,367	38,089	83,079	109,554	120,270	104,198	127,493	150,668	123,712	119,143	139,637	87,934	299,592
	<b>Total Purchased Services</b>	<b>21,202,307</b>	<b>1,250,906</b>	<b>1,065,544</b>	<b>1,202,832</b>	<b>1,547,575</b>	<b>2,608,135</b>	<b>3,037,249</b>	<b>1,734,616</b>	<b>1,242,865</b>	<b>1,577,416</b>	<b>1,729,435</b>	<b>1,691,748</b>	<b>2,513,986</b>
	<b>Materials and Supplies:</b>													
641X	General Supplies	11,605,128	964,020	518,541	516,506	663,644	543,259	460,177	563,906	498,258	644,225	669,630	1,247,220	4,315,743
643X	Regular Textbooks	759,752	-	-	14,492	67,775	35,495	12,026	11,181	273	1,861	33,430	-	583,220
644X	Library Books	262,388	2,039.70	3,308.05	6,857.71	20,347.46	22,085.78	36,001.82	29,924.28	24,738.89	26,706.86	30,477.36	38,752.13	21,147.96
645X	Periodicals	14,305	-	-	8,333.10	-	-	41.42	775.80	-	4,028.99	567.96	-	557.72
6471	Food Service - Food Only	2,117,013	11,186.11	17,724.87	110,722.39	298,319.65	238,924.84	215,832.40	176,518.56	192,457.88	151,274.84	248,123.30	237,578.91	218,349.25
648X	Energy Supplies/Service	5,598,427	425,593	363,045	435,864	570,089	372,676	304,641	554,816	386,615	555,157	537,440	488,244	604,247
649X	Other Supplies	25,000	5,344	1,164	85	757	25	26	130	-	-	313	51	17,105
	<b>Total Materials and Supplies</b>	<b>20,382,013</b>	<b>1,408,183</b>	<b>903,782</b>	<b>1,092,860</b>	<b>1,620,932</b>	<b>1,212,465</b>	<b>1,028,746</b>	<b>1,337,251</b>	<b>1,102,343</b>	<b>1,383,253</b>	<b>1,519,981</b>	<b>2,011,846</b>	<b>5,760,370</b>
	<b>Total Operating Expenditures by Month</b>	<b>255,805,624</b>	<b>6,828,015</b>	<b>10,751,440</b>	<b>19,192,833</b>	<b>24,014,195</b>	<b>21,977,673</b>	<b>23,169,702</b>	<b>20,351,484</b>	<b>20,776,883</b>	<b>20,937,600</b>	<b>23,066,217</b>	<b>22,309,939</b>	<b>42,429,644</b>
	<b>Cumulative Total</b>		<b>6,828,015</b>	<b>17,579,455</b>	<b>36,772,288</b>	<b>60,786,483</b>	<b>82,764,155</b>	<b>105,933,857</b>	<b>126,285,341</b>	<b>147,062,224</b>	<b>167,999,824</b>	<b>191,066,040</b>	<b>213,375,980</b>	<b>255,805,624</b>



## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 Annual Budget

## PROJECTIONS FOR FISCAL YEARS 2023-2027

The projections in this document include the following 5 year scenario:

- 1) A prediction of where the District will end the current year - FY23
- 2) Next year's budget - FY24
- 3) Projections for FY25, FY26, and FY27

Establishing and revising multi-year projections is a part of the regular budget process and helps to ensure that major budgeting decisions are properly included in the long-range planning process. Forecasting relies on a large number of assumptions and expectations. Many variables can change by significant amounts based on factors beyond the control of the District and can impact forecasts in significant ways. The following assumptions were used to generate the budget projections.

### ALL FUNDS

- Local revenues are projected to increase at a rate of 6.15% in FY25, 6.23% in FY26, and 6.15% in FY27. These rates were developed using factors such as whether the year is a property valuation reassessment year, past rates of assessed value growth, consumer price index estimates, and delinquent collection rate trends.
- County revenues are not budgeted to increase from FY25 to FY27.
- 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 have been less predictable. A growth rate of 1.0% is being used for these projections starting in FY25 despite larger historic increases.
- Future Federal revenues and expenses will generally offset each other as grants increase and decrease, therefore generally not affecting our long term projections.
- Non-salary expenses for purchased services and supplies are forecasted at a 2% growth rate each year from FY25 to FY27. This is to accommodate potential enrollment growth and future inflationary pressures.



## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 Annual Budget

#### OPERATING FUND (GENERAL AND TEACHERS' FUNDS)

- The projections are based on a total average salary increase of 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.
- Benefits are projected to increase 7.0% each year. This allows for increases due to new positions and potential increases in health care costs.

#### CAPITAL PROJECTS FUND

- Capital projects are budgeted in this fund. This includes future spending of bond proceeds, capital leases, large maintenance projects, items such as asphalt repair, roof repair, and HVAC needs, and purchases of capital items such as computers and janitorial equipment.
- This fund also includes anticipated principal and interest for COPS levies (Certificates Of Participation), installment loans, and lease purchase agreements.

#### DEBT SERVICE FUND

- The Debt Service levy is projected to be at \$0.9304 through FY27. The projections assume no additional debt is issued during the next three years.







## WENTZVILLE R-IV SCHOOL DISTRICT

### 2023-2024 Annual Budget

#### BUDGET FORECASTS - REVENUES BY SOURCE, EXPENDITURES BY OBJECT ALL FUNDS

	<b>2023-2024 Budget</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>	<b>2026-2027 Forecast</b>
<b>Revenues:</b>				
Local	192,783,526	204,639,713	217,388,767	230,758,176
County	3,246,000	3,246,000	3,246,000	3,246,000
State	94,635,371	95,581,725	96,537,542	97,502,917
Federal	14,492,977	14,492,977	14,492,977	14,492,977
Other	132,000	132,000	132,000	132,000
<b>Total Revenues</b>	<b>305,289,874</b>	<b>318,092,415</b>	<b>331,797,286</b>	<b>346,132,071</b>
<b>Expenditures:</b>	-			
Salaries	157,061,102	161,772,935	166,626,123	171,624,907
Benefits	57,160,202	61,161,416	65,442,715	70,023,705
Purchased Services	21,202,307	21,626,353	22,058,880	22,500,058
Supplies	20,382,013	20,789,653	21,205,446	21,629,555
Capital Outlay	60,046,039	40,523,356	18,592,700	14,115,045
Other	7,500	7,650	7,803	7,959
Debt Service	29,423,679	23,952,781	18,745,486	24,290,694
<b>Total Expenditures</b>	<b>345,282,843</b>	<b>329,834,145</b>	<b>312,679,153</b>	<b>324,191,923</b>
<b>Yearly Increase (Decrease)</b>	<b>(39,992,969)</b>	<b>(11,741,730)</b>	<b>19,118,133</b>	<b>21,940,147</b>
	-			
<b>Fund Balance - July 1</b>	<b>166,163,339</b>	<b>126,170,370</b>	<b>114,428,640</b>	<b>133,546,772</b>
<b>Fund Balance - June 30</b>	<b>126,170,370</b>	<b>114,428,640</b>	<b>133,546,772</b>	<b>155,486,919</b>



## WENTZVILLE R-IV SCHOOL DISTRICT

### 2023-2024 Annual Budget

BUDGET FORECASTS  
REVENUES BY SOURCE, EXPENDITURES BY OBJECT  
OPERATING FUND (GENERAL AND TEACHERS' FUNDS)

	<b>2023-2024 Budget</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>	<b>2026-2027 Forecast</b>
<b>Revenues:</b>				
Local	144,309,392	153,184,420	162,727,809	172,735,569
County	2,537,000	2,537,000	2,537,000	2,537,000
State	94,613,971	95,560,111	96,515,712	97,480,869
Federal	14,492,977	14,492,977	14,492,977	14,492,977
Other	120,000	120,000	120,000	120,000
<b>Total Revenues</b>	<b>256,073,340</b>	<b>265,894,507</b>	<b>276,393,498</b>	<b>287,366,415</b>
<b>Expenditures:</b>				
Salaries	157,061,102	161,772,935	166,626,123	171,624,907
Benefits	57,160,202	61,161,416	65,442,715	70,023,705
Purchased Services	21,202,307	21,626,353	22,058,880	22,500,058
Supplies	20,382,013	20,789,653	21,205,446	21,629,555
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>255,805,624</b>	<b>265,350,358</b>	<b>275,333,165</b>	<b>285,778,225</b>
<b>Yearly Increase (Decrease)</b>	<b>267,716</b>	<b>544,150</b>	<b>1,060,333</b>	<b>1,588,190</b>
<b>Fund Balance - July 1</b>	<b>64,021,130</b>	<b>64,288,846</b>	<b>64,832,996</b>	<b>65,893,329</b>
<b>Transfers - In/(Out)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - June 30</b>	<b>64,288,846</b>	<b>64,832,996</b>	<b>65,893,329</b>	<b>67,481,519</b>



## WENTZVILLE R-IV SCHOOL DISTRICT

### 2023-2024 Annual Budget

#### BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT GENERAL FUND

	<b>2023-2024 Budget</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>	<b>2026-2027 Forecast</b>
<b>Revenues:</b>				
Local	98,703,449	104,773,711	111,301,113	118,146,132
County	1,630,000	1,630,000	1,630,000	1,630,000
State	18,866,278	19,054,941	19,245,490	19,437,945
Federal	5,710,939	5,710,939	5,710,939	5,710,939
Other	120,000	120,000	120,000	120,000
<b>Total Revenues</b>	<b>125,030,666</b>	<b>131,289,591</b>	<b>138,007,543</b>	<b>145,045,016</b>
<b>Expenditures:</b>				
Salaries	43,104,954	44,398,103	45,730,046	47,101,947
Benefits	21,273,678	22,762,835	24,356,234	26,061,170
Purchased Services	17,302,507	17,648,557	18,001,528	18,361,559
Supplies	20,382,013	20,789,653	21,205,446	21,629,555
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>102,063,152</b>	<b>105,599,148</b>	<b>109,293,254</b>	<b>113,154,231</b>
<b>Yearly Increase (Decrease)</b>	<b>22,967,514</b>	<b>25,690,442</b>	<b>28,714,288</b>	<b>31,890,784</b>
<b>Fund Balance - July 1</b>	<b>64,021,130</b>	<b>64,288,846</b>	<b>64,832,996</b>	<b>65,893,329</b>
<b>Transfers In/(Out)</b>	<b>(22,699,798)</b>	<b>(25,146,293)</b>	<b>(27,653,955)</b>	<b>(30,302,594)</b>
<b>Fund Balance - June 30</b>	<b>64,288,846</b>	<b>64,832,996</b>	<b>65,893,329</b>	<b>67,481,519</b>



## WENTZVILLE R-IV SCHOOL DISTRICT

### 2023-2024 Annual Budget

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

	<b>2023-2024 Budget</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>	<b>2026-2027 Forecast</b>
<b>Revenues:</b>				
Local	45,605,943	48,410,708	51,426,696	54,589,437
County	907,000	907,000	907,000	907,000
State	75,747,693	76,505,170	77,270,222	78,042,924
Federal	8,782,038	8,782,038	8,782,038	8,782,038
Other	-	-	-	-
<b>Total Revenues</b>	<b>131,042,674</b>	<b>134,604,916</b>	<b>138,385,955</b>	<b>142,321,399</b>
<b>Expenditures:</b>				
Salaries	113,956,148	117,374,832	120,896,077	124,522,960
Benefits	35,886,524	38,398,581	41,086,481	43,962,535
Purchased Services	3,899,800	3,977,796	4,057,352	4,138,499
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>153,742,472</b>	<b>159,751,209</b>	<b>166,039,911</b>	<b>172,623,994</b>
<b>Yearly Increase (Decrease)</b>	<b>(22,699,798)</b>	<b>(25,146,293)</b>	<b>(27,653,955)</b>	<b>(30,302,594)</b>
<b>Fund Balance - July 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers In/(Out)</b>	<b>22,699,798</b>	<b>25,146,293</b>	<b>27,653,955</b>	<b>30,302,594</b>
<b>Fund Balance - June 30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## WENTZVILLE R-IV SCHOOL DISTRICT

### 2023-2024 Annual Budget

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

	<b>2023-2024 Budget</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>	<b>2026-2027 Forecast</b>
<b>Revenues:</b>				
Local	16,949,597	17,991,997	19,112,899	20,288,342
County	308,000	308,000	308,000	308,000
State	21,400	21,614	21,830	22,048
Federal	-	-	-	-
Other	12,000	12,000	12,000	12,000
<b>Total Revenues</b>	<b>17,290,997</b>	<b>18,333,611</b>	<b>19,454,729</b>	<b>20,630,390</b>
<b>Expenditures:</b>				
Salaries	-	-	-	-
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	60,046,039	40,523,356	18,592,700	14,115,045
Other	7,500	7,650	7,803	7,959
Debt Service	3,572,317	3,295,013	3,032,241	2,758,825
<b>Total Expenditures</b>	<b>63,625,856</b>	<b>43,826,019</b>	<b>21,632,744</b>	<b>16,881,829</b>
<b>Yearly Increase (Decrease)</b>	<b>(46,334,859)</b>	<b>(25,492,407)</b>	<b>(2,178,015)</b>	<b>3,748,561</b>
<b>Fund Balance - July 1</b>	<b>74,707,891</b>	<b>28,373,031</b>	<b>2,880,624</b>	<b>702,609</b>
<b>Transfers In/(Out)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - June 30</b>	<b>28,373,031</b>	<b>2,880,624</b>	<b>702,609</b>	<b>4,451,170</b>





# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

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

	<b>2023-2024 Budget</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>	<b>2026-2027 Forecast</b>
<b>Revenues:</b>				
Local	31,524,537	33,463,296	35,548,059	37,734,265
County	401,000	401,000	401,000	401,000
State	-	-	-	-
Federal	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>31,925,537</b>	<b>33,864,296</b>	<b>35,949,059</b>	<b>38,135,265</b>
<b>Expenditures:</b>				
Principal	16,225,000	11,466,975	8,560,443	13,023,631
Interest	9,616,362	12,475,606	10,174,639	11,256,451
Other	10,000	10,200	10,404	10,612
<b>Total Expenditures</b>	<b>25,851,362</b>	<b>23,952,781</b>	<b>18,745,486</b>	<b>24,290,694</b>
<b>Yearly Increase (Decrease)</b>	<b>6,074,175</b>	<b>9,911,515</b>	<b>17,203,574</b>	<b>13,844,571</b>
<b>Fund Balance - July 1</b>	<b>27,434,318</b>	<b>33,508,493</b>	<b>43,420,008</b>	<b>60,623,582</b>
<b>Fund Balance - June 30</b>	<b>33,508,493</b>	<b>43,420,008</b>	<b>60,623,582</b>	<b>74,468,153</b>

The background of the page features a large, faded, circular seal of the City of Waterbury. The seal contains the text "WATERBURY" at the top and "ESTABLISHED 1837" at the bottom. In the center of the seal is a shield with a "W" and a "C".

# **SUPPLEMENTAL FINANCIAL INFORMATION**

**2023-2024 ANNUAL BUDGET**

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## **WENTZVILLE R-IV SCHOOL DISTRICT**

### **2023-2024 Annual Budget**

## **BUDGET REQUIREMENTS**

The school budget is an instrument which provides direction for the 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 has adopted a series of budget and financial policies that provide direction regarding the District's budget and financial affairs. These policies reflect the educational philosophy of the District and provide a framework in which the District's administration can effectively operate. All of these policies and related regulations conform to state and local requirements as set forth by the state constitution, state statutes, the Department of Elementary and Secondary Education, and Board requirements. A listing of the District budget and financial policies can be found in the appendix of this budget document.

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 District's budget and financial policies are meant 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.



## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 Annual Budget

#### PREPARATION OF BUDGET - OBTAINED FROM BOARD POLICY 3110

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 relation to the beginning cash balances for each fund.

#### BUDGET MANAGEMENT, IMPLEMENTATION AND TRANSFERS

The annual budget governs the expenditures and obligations 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 an 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. If these avenues are exhausted and funds cannot be transferred, then the Finance Department will seek Board approval to increase the overall budget.

The Chief Financial Officer and the Executive Director of Business Services prepare a monthly statement to account for total year-to-date expenditures. This monthly statement is provided to the Board and compares revenues and expenses to budget, gives explanations for major variances, and provides the balances of each of the Districts four major funds.



## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 Annual Budget

## BUDGET DEVELOPMENT

Developing the annual budget for the District includes numerous 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. 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 then established and distributed to administrators for prioritization at the building or program level. Budget conferences are subsequently 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.





## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 Annual Budget

#### 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. 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.

#### 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

### 2023-2024 Annual Budget

#### BUDGET DEVELOPMENT CALENDAR

DATE	ACTION
<b>December 28, 2022</b>	<ul style="list-style-type: none"> <li>● Preliminary review of salary and assessed value information.</li> </ul>
<b>January 27, 2023</b>	<ul style="list-style-type: none"> <li>● Building administrators and directors submit prioritized staffing requests with rationale to the Assistant Superintendent of Human Resources.</li> <li>● 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.</li> </ul>
<b>January 27, 2023</b>	<ul style="list-style-type: none"> <li>● Budget allocations sent to administrators for budget planning purposes.</li> <li>● Prioritized request list for summer facility improvement projects due to the Executive Director of Facilities.</li> </ul>
<b>February 21, 2023</b>	<ul style="list-style-type: none"> <li>● Report to BOE on significant summer capital improvement projects (outside of bond projects) – seek approval for bids if required.</li> </ul>
<b>March 1, 2023</b>	<ul style="list-style-type: none"> <li>● Building administrators and directors submit first draft of budget to the Chief Financial Officer and Director of Accounting for review.</li> <li>● Budget and summer project review conferences scheduled as needed with administrators and directors.</li> <li>● District prioritization of new programs and positions prepared for BOE (grants included).</li> </ul>
<b>March 16, 2023</b>	<ul style="list-style-type: none"> <li>● Review conferences with administrators and directors completed.</li> <li>● Report to BOE on preliminary budget for FY24.</li> </ul>
<b>April 28, 2023</b>	<ul style="list-style-type: none"> <li>● First draft of the FY24 budget completed including personnel recommendations.</li> <li>● District administrative conferences to revise draft budget - as necessary.</li> </ul>
<b>May 18, 2023</b>	<ul style="list-style-type: none"> <li>● Report on any significant changes to the budget to the Board of Education, if needed.</li> </ul>
<b>June 15, 2023</b>	<ul style="list-style-type: none"> <li>● Budget presented to Board of Education for adoption.</li> </ul>



## WENTZVILLE R-IV SCHOOL DISTRICT

### 2023-2024 Annual Budget

### PROPERTY TAX INFORMATION

Property taxes represent approximately 51% 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 FY24 is expected to be reduced by \$0.3530. The final tax rate will be set by the Board of Education in September of 2023. The following information provides background on the tax base and the related tax rates.

#### ASSESSED VALUE / MARKET VALUE HISTORY OF TAXABLE PROPERTY

Fiscal Year	Assessed Value	% Increase (Decrease)	Market Value	Assessed vs. Market Ratio
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%
2022	\$2,613,963,218	11.14%	\$11,973,054,831	21.83%
2023	\$2,798,254,815	7.05%	\$12,724,010,807	21.99%
Est 2024	\$3,304,681,672	18.10%	\$15,026,796,374	21.99%

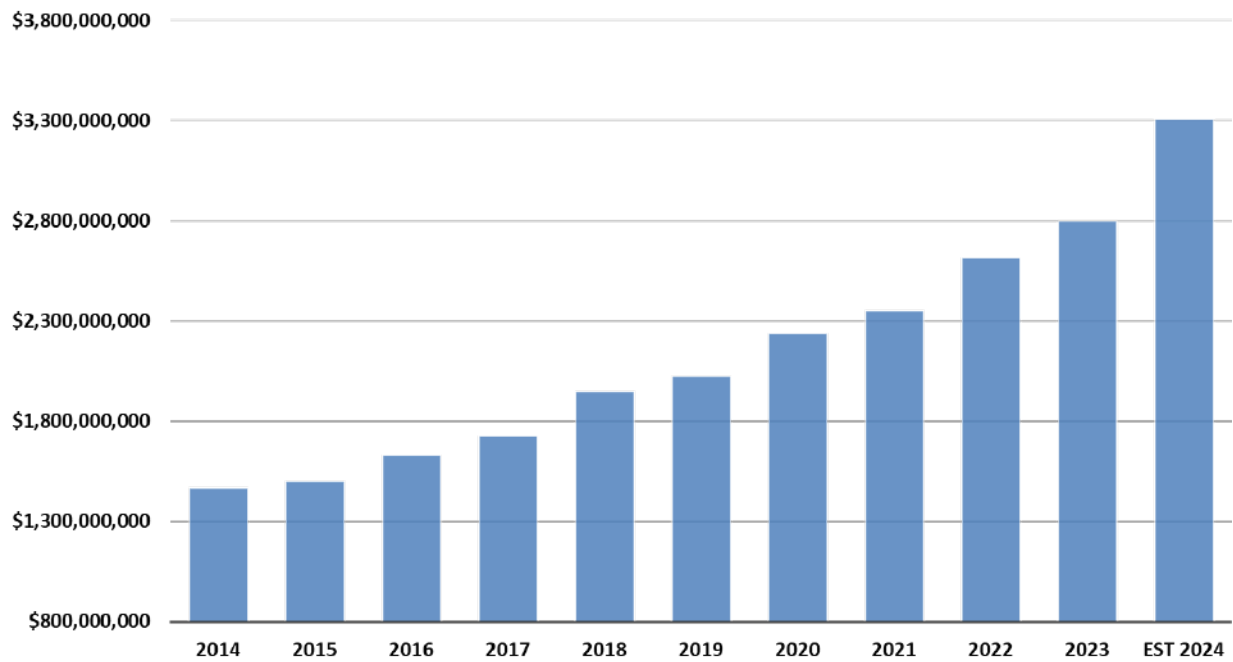
Note: Assessed valuations are based on December 31 values of previous calendar year.

Estimated 2024 assessed valuation received from the St. Charles County Assessor on March 8, 2023.



## WENTZVILLE R-IV SCHOOL DISTRICT 2023-2024 Annual Budget

### ASSESSED VALUE HISTORY







# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### PROPERTY TAX MARKET VALUE ESTIMATIONS

Personal			
Fiscal Year	Assessed Value	Assessment Rate	Market Value
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
2022	\$455,555,805	33.33%	\$1,366,804,095
2023	\$538,904,656	33.33%	\$1,616,875,656
Est 2024	\$636,435,370	33.33%	\$1,909,497,061

Commercial			
Fiscal Year	Assessed Value	Assessment Rate	Market Value
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
2022	\$359,658,171	32.00%	\$1,123,931,784
2023	\$373,865,158	32.00%	\$1,168,328,619
Est 2024	\$441,527,101	32.00%	\$1,379,772,190

Residential			
Fiscal Year	Assessed Value	Assessment Rate	Market Value
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
2022	\$1,793,792,627	19.00%	\$9,441,013,826
2023	\$1,880,533,732	19.00%	\$9,897,545,958
Est 2024	\$2,220,871,854	19.00%	\$11,688,799,229

Agricultural			
Fiscal Year	Assessed Value	Assessment Rate	Market Value
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
2022	\$4,956,615	12.00%	\$41,305,125
2023	\$4,951,269	12.00%	\$41,260,575
Est 2024	\$5,847,347	12.00%	\$48,727,895

Note: Assessed valuations are based on December 31 values of previous calendar year.  
 Estimated 2024 assessed valuation received from the St. Charles County Assessor on March 9, 2023.





## WENTZVILLE R-IV SCHOOL DISTRICT

### 2023-2024 Annual Budget

#### PROPERTY TAX RATE BREAKDOWN BY FUND

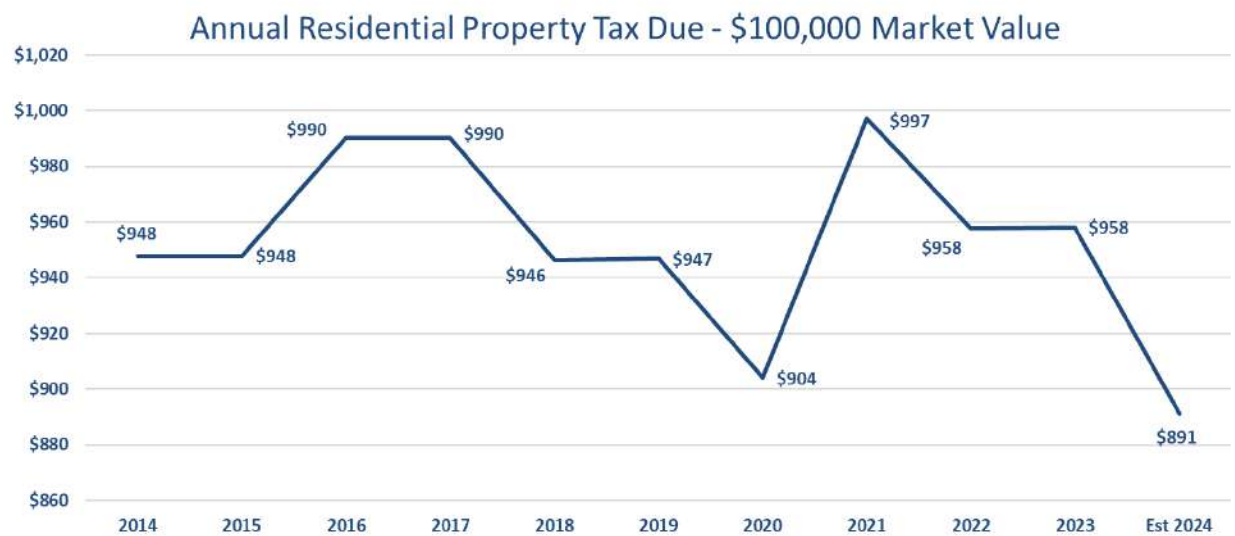
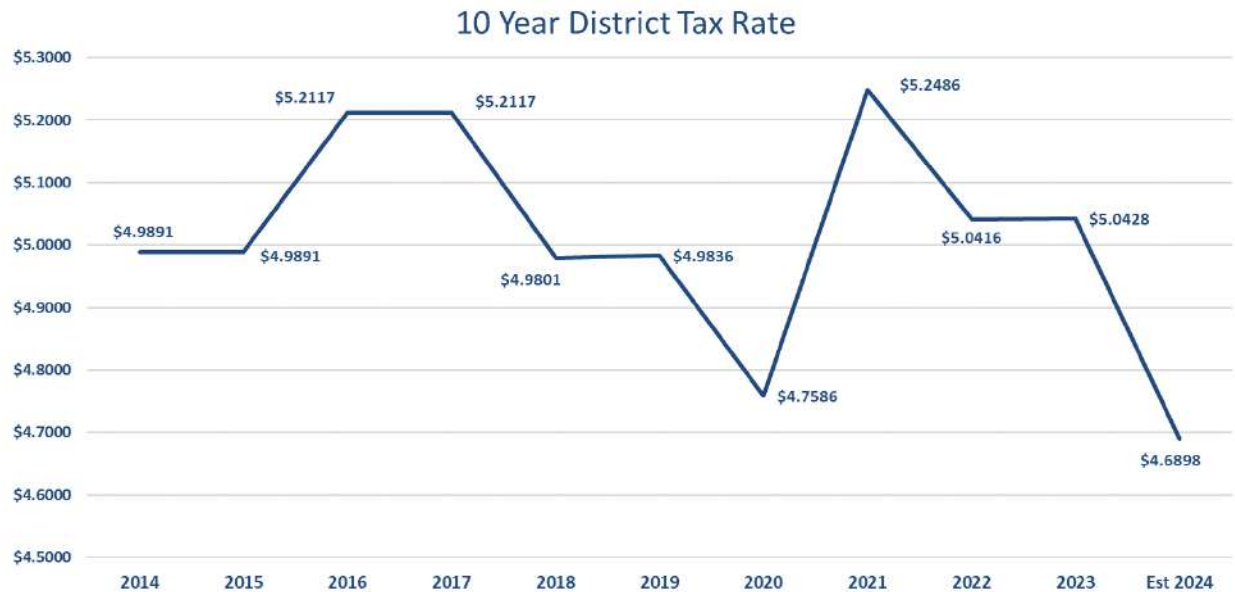
(PER \$100 ASSESSED VALUATION)

Fiscal Year	General	Teachers'	Capital Projects	Total Operating	Debt Service	Total Levy
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
2022	2.3609	1.1550	0.5953	4.1112	0.9304	\$5.0416
2023	2.3615	1.1556	0.5953	4.1124	0.9304	\$5.0428
Est 2024	2.2807	0.9990	0.4797	3.7594	0.9304	\$4.6898



## WENTZVILLE R-IV SCHOOL DISTRICT 2023-2024 Annual Budget

### PROPERTY TAX RATE HISTORY



In 2016 a capital levy and debt service levy were approved. In 2021 an operating levy was approved.

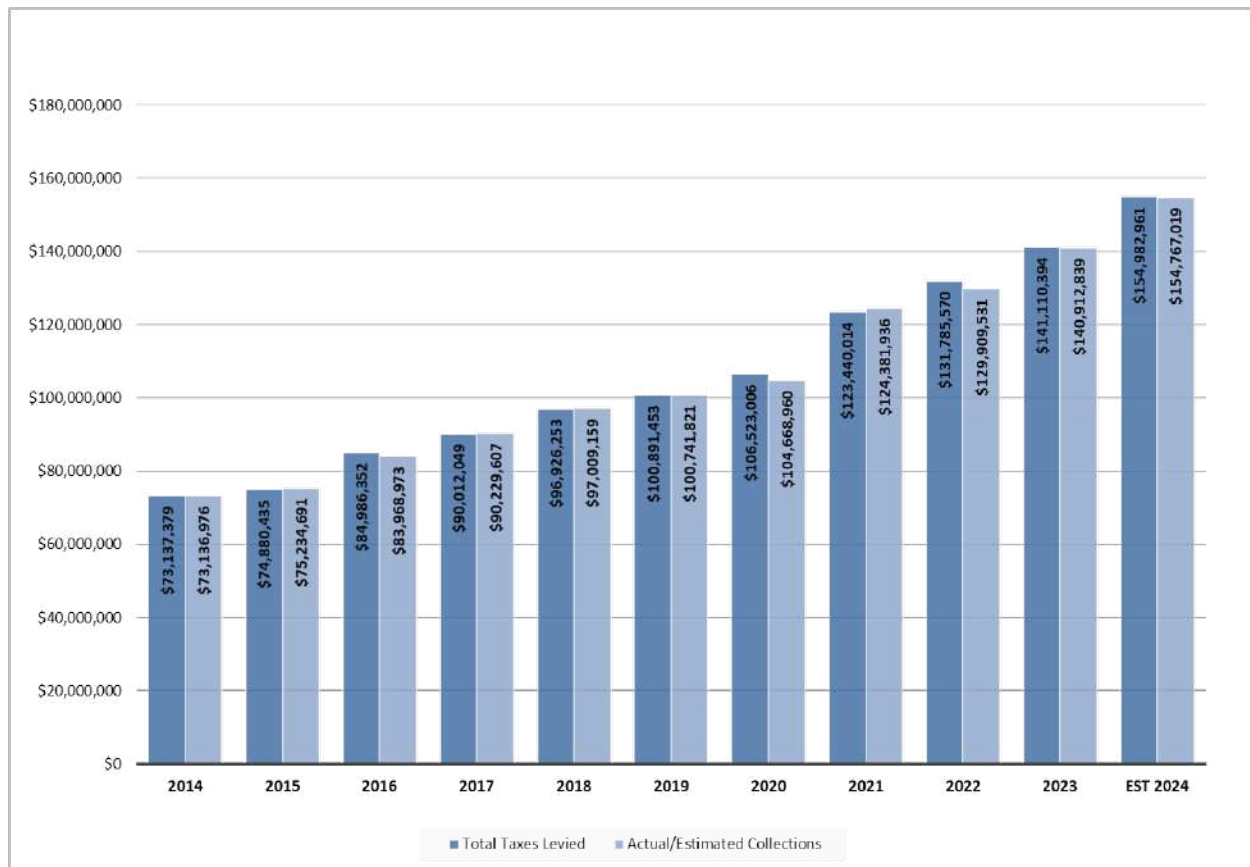


# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### PROPERTY TAX LEVY AND COLLECTIONS

Fiscal Year	Total Levy (Rate)	Assessed Value	Total Taxes Levied	Actual/Estimated Collections	% of Levy Collected
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	\$104,668,960	98.26%
2021	\$5.2486	\$2,351,865,527	\$123,440,014	\$124,381,936	100.76%
2022	\$5.0416	\$2,613,963,218	\$131,785,570	\$129,909,531	98.58%
2023	\$5.0428	\$2,798,254,815	\$141,110,394	\$140,912,839	99.86%
Est 2024	\$4.6898	\$3,304,681,672	\$154,982,961	\$154,767,019	99.86%







# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### PROPERTY TAX IMPACT ON PROPERTY OWNERS

Personal						
Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative 10 Yr. Change
2014	\$100,000	33.33%	\$33,333	\$4.9891	\$1,663	\$0.00
2015	\$100,000	33.33%	\$33,333	\$4.9891	\$1,663	\$0.00
2016	\$100,000	33.33%	\$33,333	\$5.2117	\$1,737	\$74.20
2017	\$100,000	33.33%	\$33,330	\$5.2117	\$1,737	\$74.03
2018	\$100,000	33.33%	\$33,330	\$4.9801	\$1,660	(\$3.16)
2019	\$100,000	33.33%	\$33,330	\$4.9836	\$1,661	(\$2.00)
2020	\$100,000	33.33%	\$33,330	\$4.7586	\$1,586	(\$76.99)
2021	\$100,000	33.33%	\$33,330	\$5.2486	\$1,749	\$86.33
2022	\$100,000	33.33%	\$33,330	\$5.0416	\$1,680	\$17.33
2023	\$100,000	33.33%	\$33,330	\$5.0428	\$1,681	\$17.73
Est 2024	\$100,000	33.33%	\$33,330	\$4.6898	\$1,563	(\$99.92)

Residential						
Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative 10 Yr. Change
2014	\$100,000	19.00%	\$19,000	\$4.9891	\$948	\$0.00
2015	\$100,000	19.00%	\$19,000	\$4.9891	\$948	\$0.00
2016	\$100,000	19.00%	\$19,000	\$5.2117	\$990	\$42.29
2017	\$100,000	19.00%	\$19,000	\$5.2117	\$990	\$42.29
2018	\$100,000	19.00%	\$19,000	\$4.9801	\$946	(\$1.71)
2019	\$100,000	19.00%	\$19,000	\$4.9836	\$947	(\$1.04)
2020	\$100,000	19.00%	\$19,000	\$4.7586	\$904	(\$43.79)
2021	\$100,000	19.00%	\$19,000	\$5.2486	\$997	\$49.30
2022	\$100,000	19.00%	\$19,000	\$5.0416	\$958	\$9.98
2023	\$100,000	19.00%	\$19,000	\$5.0428	\$958	\$10.20
Est 2024	\$100,000	19.00%	\$19,000	\$4.6898	\$891	(\$56.87)

Commercial						
Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative 10 Yr. Change
2014	\$100,000	32.00%	\$32,000	\$4.9891	\$1,597	\$0.00
2015	\$100,000	32.00%	\$32,000	\$4.9891	\$1,597	\$0.00
2016	\$100,000	32.00%	\$32,000	\$5.2117	\$1,668	\$71.23
2017	\$100,000	32.00%	\$32,000	\$5.2117	\$1,668	\$71.23
2018	\$100,000	32.00%	\$32,000	\$4.9801	\$1,594	(\$2.88)
2019	\$100,000	32.00%	\$32,000	\$4.9836	\$1,595	(\$1.76)
2020	\$100,000	32.00%	\$32,000	\$4.7586	\$1,523	(\$73.76)
2021	\$100,000	32.00%	\$32,000	\$5.2486	\$1,680	\$83.04
2022	\$100,000	32.00%	\$32,000	\$5.0416	\$1,613	\$16.80
2023	\$100,000	32.00%	\$32,000	\$5.0428	\$1,614	\$17.18
Est 2024	\$100,000	32.00%	\$32,000	\$4.6898	\$1,501	(\$95.78)

Agricultural						
Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative 10 Yr. Change
2014	\$100,000	12.00%	\$12,000	\$4.9891	\$599	\$0.00
2015	\$100,000	12.00%	\$12,000	\$4.9891	\$599	\$0.00
2016	\$100,000	12.00%	\$12,000	\$5.2117	\$625	\$26.71
2017	\$100,000	12.00%	\$12,000	\$5.2117	\$625	\$26.71
2018	\$100,000	12.00%	\$12,000	\$4.9801	\$598	(\$1.08)
2019	\$100,000	12.00%	\$12,000	\$4.9836	\$598	(\$0.66)
2020	\$100,000	12.00%	\$12,000	\$4.7586	\$571	(\$27.66)
2021	\$100,000	12.00%	\$12,000	\$5.2486	\$630	\$31.14
2022	\$100,000	12.00%	\$12,000	\$5.0416	\$605	\$6.30
2023	\$100,000	12.00%	\$12,000	\$5.0428	\$605	\$6.44
Est 2024	\$100,000	12.00%	\$12,000	\$4.6898	\$563	(\$35.92)



## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 Annual Budget

## CAPITAL PROJECTS DEVELOPMENT PROCESS

Capital improvement planning is an important part of the budget development process. Each year administrators throughout the District request facility improvements to be completed during the upcoming year. Summer work is presented to the Board each spring for authorization to bid before they are included in this capital budget.

A Long Term Construction Strategy Team has been established to help prioritize and plan for larger construction expenditures. This team consists of board members and a wide variety of district administrators who have preliminarily chosen a REACH (Reaching Educational Altitudes with Compassion and Hope) Adaptive Learning Center and a welding facility as the highest priorities for future construction. Plans for the REACH center are currently being drawn but have not yet been approved for construction. Potential welding facility options are still being explored.

The Capital Fund budget includes but is not limited to HVAC replacements and repairs, roofing replacements and repairs, building renovations, new construction, major security projects, flooring, cement, asphalt, capitalized furniture, equipment, capital principle and interest, and capital leasing costs.







## WENTZVILLE R-IV SCHOOL DISTRICT

### 2023-2024 Annual Budget

#### HISTORICAL CONSTRUCTION SUCCESS

The District has proven success in constructing new and renovating older facilities. The table below illustrates the success of our last 10 construction projects. These ten projects were supported with our last two bond issues (Prop E passed in 2018 and Prop C passed in 2020).

Project Name	On Time	Under Budget
Peine Addition (Prop E)	✓	✓
Journey Elementary School (Prop E)	✓	✓
Pearce Hall (Prop E)	✓	✓
Barfield Elementary Addition (Prop E)	✓	✓
Holt Gymnasium and Parking lot (Prop E)	✓	✓
North Point High School (Prop E)	✓	✓
South Middle School Addition (Prop C)	✓	✓
Frontier Middle Addition (Prop C)	✓	✓
Wentzville Middle Renovation (Prop C)	✓	✓
North Point Middle School (Prop C)	✓	✓



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### PLANNED CAPITAL EXPENDITURES

Significant District funded construction and maintenance projects for FY24 include the following:

#### Fiscal Year 23-24 Major Construction and Maintenance Projects

Bond	Project	Amount
Prop E 2018	Prop E Spending Complete	\$0
Prop C 2020	REACH Facility - 2023-24 Allocation	\$19,952,347
Non-Bond Capital	Heritage Building Envelope	\$631,720
	Heritage interior Renovation	\$6,108,277
	Heritage HVAC	\$200,000
	HVAC Equipment *	\$15,533,333
	Security Phase III	\$2,000,000
	District Roofing **	\$4,716,000
	District Flooring	\$799,665
	District Concrete	\$349,248
	District Asphalt	\$196,400

\* HVAC includes portions of Timberland High School, Holt High School, South Middle School, Wentzville Middle School, Boone Trail Elementary, Green Tree Elementary, and Prairie View Elementary.

\*\* District Roofing includes portions of Prairie View Elementary, Boone Trail Elementary, and Wentzville Middle School.



## WENTZVILLE R-IV SCHOOL DISTRICT

### 2023-2024 Annual Budget

### DEBT OBLIGATION

The Wentzville R-IV School District's Debt Service Fund obligations for FY24 total \$25,851,361. This total is composed of \$16,225,000 in principal, \$9,616,361 in interest, and \$10,000 in fees. 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

<b>Fiscal Year</b>	<b>September 1 Interest Payment</b>	<b>March 1 Interest Payment</b>	<b>March 1 Principal Payment</b>	<b>Total Payments</b>
2024	\$4,808,181	\$4,808,181	\$16,225,000	\$25,841,361
2025	\$4,516,291	\$7,959,315	\$11,466,975	\$23,942,581
2026	\$4,292,541	\$5,882,098	\$8,560,443	\$18,735,081
2027	\$4,207,541	\$7,048,910	\$13,023,631	\$24,280,082
2028	\$4,070,791	\$5,995,214	\$14,835,576	\$24,901,581
2029	\$3,829,541	\$4,904,411	\$16,000,130	\$24,734,082
2030	\$3,551,841	\$3,551,841	\$16,945,000	\$24,048,682
2031	\$3,269,191	\$3,269,191	\$17,580,000	\$24,118,382
2032	\$2,917,591	\$2,917,591	\$18,295,000	\$24,130,182
2033	\$2,551,691	\$2,551,691	\$19,010,000	\$24,113,382
2034	\$2,203,541	\$2,203,541	\$19,685,000	\$24,092,082
2035	\$1,875,191	\$1,875,191	\$20,355,000	\$24,105,382
2036	\$1,535,141	\$1,535,141	\$21,050,000	\$24,120,282
2037	\$1,182,141	\$1,182,141	\$21,765,000	\$24,129,282
2038	\$816,491	\$816,491	\$22,510,000	\$24,142,982
2039	\$437,391	\$437,391	\$23,110,000	\$23,984,782
2040	\$220,734	\$220,734	\$23,545,000	\$23,986,468
<b>TOTALS</b>	<b>\$46,285,824</b>	<b>\$57,159,073</b>	<b>\$303,961,755</b>	<b>\$407,406,652</b>



## WENTZVILLE R-IV SCHOOL DISTRICT

### 2023-2024 Annual Budget

#### BONDING CAPACITY

With the current level of outstanding debt, the District is estimating \$208 million will be available in bonding capacity. Continued growth in assessed values and steady paydown of our total debt should continue to increase our bonding capacity. The following table reflects the bonding capacity information for the District.

<b>Fiscal Year</b>	<b>Assessed Value</b>	<b>Bonding Capacity</b>	<b>Total End-of-Year Debt</b>	<b>Available Capacity</b>	<b>Debt to Assessed Value</b>
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%
2022	\$2,613,963,218	\$392,094,483	\$319,101,754	\$72,992,729	12.21%
2023	\$2,798,254,815	\$419,738,222	\$303,961,754	\$115,776,468	10.86%
Est 2024	\$3,304,681,672	\$495,702,251	\$287,736,754	\$207,965,497	8.71%

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

Estimated 2024 assessed valuation received from the St. Charles County Assessor on March 8, 2023.



## WENTZVILLE R-IV SCHOOL DISTRICT

### 2023-2024 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

<b>Fiscal Year</b>	<b>October 1 Interest Payment</b>	<b>April 1 Interest Payment</b>	<b>April 1 Principal Payment</b>	<b>Total Payments</b>
2024	\$1,218,619	\$1,218,619	\$6,388,000	\$8,825,238
2025	\$1,095,382	\$1,095,382	\$6,633,000	\$8,823,764
2026	\$974,609	\$974,609	\$6,883,000	\$8,832,218
2027	\$849,126	\$849,126	\$7,095,000	\$8,793,252
2028	\$762,318	\$762,318	\$7,281,000	\$8,805,636
2029	\$664,988	\$664,988	\$7,506,000	\$8,835,976
2030	\$533,312	\$533,312	\$7,779,000	\$8,845,624
2031	\$396,674	\$396,674	\$8,026,000	\$8,819,348
2032	\$285,006	\$285,006	\$3,695,000	\$4,265,012
2033	\$215,819	\$215,819	\$3,840,000	\$4,271,638
2034	\$142,684	\$142,684	\$3,990,000	\$4,275,368
2035	\$66,047	\$66,047	\$4,130,000	\$4,262,094
<b>TOTALS</b>	<b>\$7,204,584</b>	<b>\$7,204,584</b>	<b>\$73,246,000</b>	<b>\$87,655,168</b>





# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### PER PUPIL EXPENDITURES

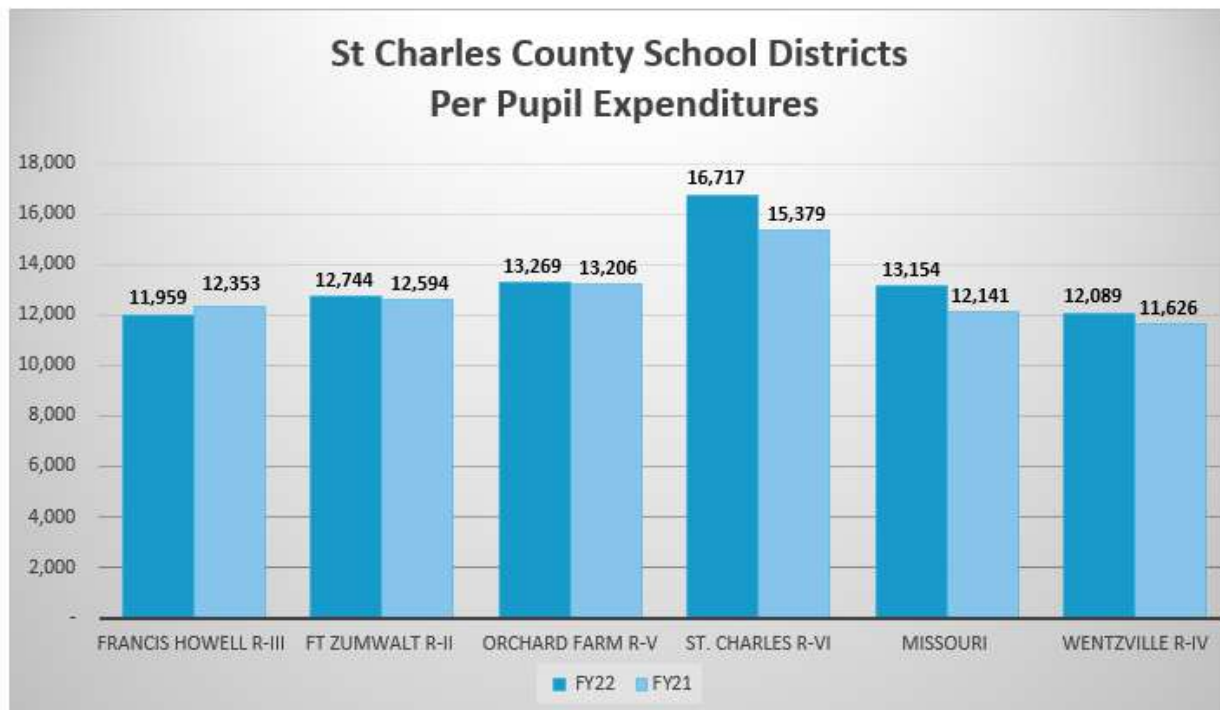
Current Expenditures per Pupil 2021-2022				
	WENTZVILLE R-IV		MISSOURI	
	2021	2022	2021	2022
Membership *	16,865.34	17,131.32	850,911.29	848,606.24
District Level Per-Pupil Expenditures				
Federal	\$213	\$390	\$1,407	\$1,938
State/Local	\$11,413	\$11,699	\$10,734	\$11,217
District Level Per-Pupil Total	\$11,626	\$12,089	\$12,141	\$13,154

(Excluded expenditures include capital outlay, debt service, community services, non instruction/support adult education, and Title I expenditures. Impact aid is considered local expenditures.)

\*Membership is the count of resident students in grades PK-12 taken on the last Wednesday in September who are enrolled on the count day and in attendance at least 1 of the 10 previous school days, by grade at each attendance center. PK students included in membership are only the PK students being claimed for state aid. Rules associated with the reporting of September Membership could result in an increased current expenditure amount per-pupil for buildings reporting Pre-Kindergarten students.

Source: Missouri Department of Elementary and Secondary Education

Data as of: 02/21/2023





## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 Annual Budget

## GENERAL ACCOUNTING & BUDGETING INFORMATION

### 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. 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 both financial reporting and budgeting. Revenues are recognized when funds are received and expenses are recognized when payments are made. For audited financial statements the District uses a modified cash basis of accounting. This modified basis uses the cash basis of accounting with selected year-end payroll expenses recognized as a result of various on-line transactions.

### 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.
- 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.
- In June, the budget is legally enacted by a vote of the Board of Education.
- Adjustments made to the approved budget during the year are presented to the Board on a quarterly basis.



## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 Annual Budget

#### 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 help ensure 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.
7. Comply with Missouri Statutes and federal laws and regulations.



## WENTZVILLE R-IV SCHOOL DISTRICT

### 2023-2024 Annual Budget

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.



## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 Annual Budget

#### TAXES

Property taxes are levied on November 30 and attach as an enforceable lien as of January 1. 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.

#### EMPLOYEES' SALARIES

Beginning in FY24, all regularly scheduled staff who work 4 or more hours per day will be paid on an equalized semi-monthly basis.

#### EMPLOYEE INSURANCE BENEFITS

Employee health insurance is covered by the District. The District utilizes Anthem Blue Cross Blue Shield for medical benefits, Delta Dental for dental benefits, Vision Benefits of America for vision care benefits, and Lincoln Financial for life insurance benefits. Employees have the option of adding their qualified dependents to the district's insurance plans. They also have the option to purchase disability insurance through Lincoln Financial. Employees cover their family members through payroll deductions based on their coverage elections.

#### 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 was 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 since 2014.





## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 Annual Budget

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 regularly 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 also 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 has been 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 since 2014.

#### **DISTRICT INSURANCE PROGRAM**

The District participates in a public entity self-insured risk pool for workers' compensation, property, liability, and Treasurer's bond coverage. This self-insured risk pool is known as 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.

#### **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 permit employees 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



## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 Annual Budget

custodial account of an annuity contract insulating such amounts from the District's creditors. The District has no liability for losses under either plan.

#### 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 the year. Unused vacation beyond 20 days at the end of a year is forfeited by the employee. In addition, employees qualifying for sick and personal leave are awarded 10 sick days and 3 personal days per year. Unused days may rollover to the following year and may accumulate up to a defined amount based upon employee classification. Remaining unused sick and personal leave is payable to the employee upon termination of employment at rates based on formulas utilizing years of service with the District.





## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 Annual Budget

#### POST EMPLOYMENT BENEFITS

COBRA Benefits: Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District provides healthcare benefits to eligible former employees and their eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. 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.

#### LEASES

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

#### 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.



## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 Annual Budget

#### 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 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.

In 2023 the District entered into an agreement with Missouri Capital Asset Advantage Treasury (MOCAAT) to actively monitor the District's cash flow needs and proactively invest district funds to maximize investment earnings while adhering to the District's financial priorities of safety, liquidity, and yield. MOCAAT is a Local Government Investment Pool engaged with the PMA network of companies to provide public entities with a complete investment program. District administrators meet regularly with MOCAAT advisors.

Investments of the pooled accounts primarily include 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.



# **OTHER SUPPLEMENTAL INFORMATION**

**2023-2024 ANNUAL BUDGET**

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## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 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, 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, 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. The District continues to see rapid growth by most community standards. Green space remains available for rapid development.



## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 Annual Budget

#### FACILITIES

The District's educational facilities include thirteen elementary schools, four middle schools, four high schools, an early childhood special education center, an alternative education center, and a neurocognitive center. The District also has a variety of operational support buildings and an administration building. The District owns over 700 acres of property and maintains over 3.4 million square feet under roof.

#### REPORTING

The District is required to complete a financial report every year called the Annual Secretary of the Board Report (ASBR). This 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 as required by statute (Section 162.821, RSMo). Presentation of district financial information in the ASBR must agree with the District's audited financial reports. The ASBR is required to be submitted by August 15 following the close of the June 30 fiscal year. Data in the ASBR is used to create district profiles which allow financial results to be benchmarked with various organizations across the state.

#### GOVERNANCE

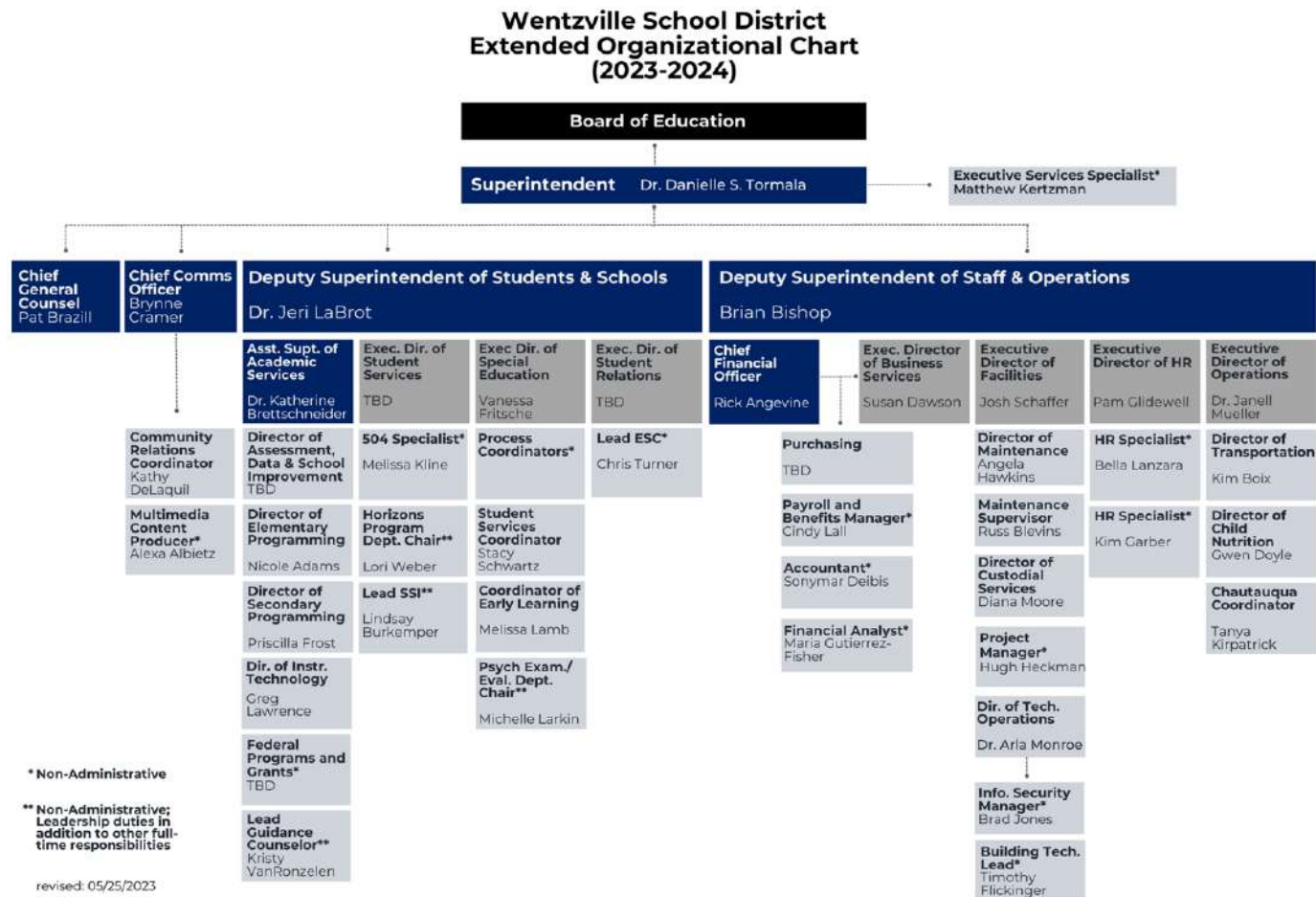
The role of the Board of Education is to exercise general direction over the District and to ensure that the schools are maintained as provided by state statutes, the rules and regulations of the Missouri State Board of Education, the Missouri Department of Elementary and Secondary Education (DESE), 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

## 2023-2024 Annual Budget

### 2023-24 ORGANIZATIONAL CHART





# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### SCHOOL DIRECTORY

School Name	Address	Telephone No.
Holt High	600 Campus Drive, Wentzville, 63385	636-327-3876
Liberty High	2275 Sommers Road, Lake St Louis, 63367	636-561-0075
North Point High	2255 West Meyer Rd. Wentzville, 63385	636-445-5344
Timberland High	559 East Highway N, Wentzville, 63385	636-327-3988
Frontier Middle	9233 Highway DD, O'Fallon, 63368	636-625-1026
South Middle	561 East Highway N, Wentzville, 63385	636-327-3928
Wentzville Middle	405 Campus Drive, Wentzville, 63385	636-327-3815
North Point Middle	2275 West Meyer Rd. Wentzville, 63385	636-445-5212
Boone Trail Elementary	555 East Highway N, Wentzville, 63385	636-327-3830
Crossroads Elementary	7500 Highway N, O'Fallon, 63368	636-625-4537
Discovery Ridge Elementary	2523 Sommers Road, O'Fallon, 63367	636-561-2354
Duello Elementary	1814 Duello Road, Lake St Louis, 63367	636-327-6050
Green Tree Elementary	1000 Ronald Reagan Drive, Lake St Louis, 63367	636-625-5600
Heritage Primary Elementary	612 Blumhoff, Wentzville, 63385	636-327-3846
Heritage Intermediate Elementary	601 Carr Street, Wentzville, 63385	636-327-3839
Journey Elementary	2000 Interstate Drive, Wentzville, MO 63385	636-445-5190
Lakeview Elementary	2501 Mexico Road, O'Fallon, 63366	636-332-2923
Peine Ridge Elementary	1107 Peine Road, Wentzville, 63385	636-327-5110
Prairie View Elementary	1550 Feise Road, O'Fallon, 63368	636-625-2494
Stone Creek Elementary	1850 Highway Z, Wentzville, 63385	636-887-3898
Wabash Elementary	100 Golden Gate Parkway, Foristell, 63348	636-887-3884
Barfield ECSE Center	2025 Hanley Road, O'Fallon, 63368	636-561-5757
Pearce Hall Alternative Center	317 W Pearce, Wentzville, 63385	636-327-3941
REACH	2120 Bryan Valley Commercial Dr, O'Fallon, 63366	636-561-5760

Note: Principal and other information available on the District's website at <https://www.wentzville.k12.mo.us/>.






# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget



### BOARD APPROVED STUDENT CALENDAR







**WENTZVILLE**  
**SCHOOL DISTRICT**  
LEARNING TODAY, LEADING TOMORROW



**Wentzville School District**  
**2023-2024 Academic Calendar**

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<div> 7 No Classes PK-12, PD Day, Election Day  13 Late Start  22-24 No Classes PK-12, Thanksgiving Break </div>	<div> <b>November (18)</b> <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> </div>	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		<div> <b>May (22)</b> <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> </div>	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	<div> 27 Memorial Day  30 Finals 9-12, Early Release 9-12  31 Finals 9-12, Early Release K-12, Last Day of School </div>
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<div> 11 Late Start  20 Finals 9-12, Early Release 9-12  21 Finals 9-12, Early Release K-12, Last day of First Semester  22-29 No Classes PK-12, Winter Break </div>	<div> <b>December (15)</b> <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> </div>	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	<div> <b>June</b> <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></td><td></td><td></td><td></td><td></td></tr> </table> </div>	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						
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 First Day of School  
 Early Release

 Holiday  
 P/T Conf. PK-12

 No Classes, PD Day  
 Late Start

 Finals - Early Release 9-12  
 No Classes

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



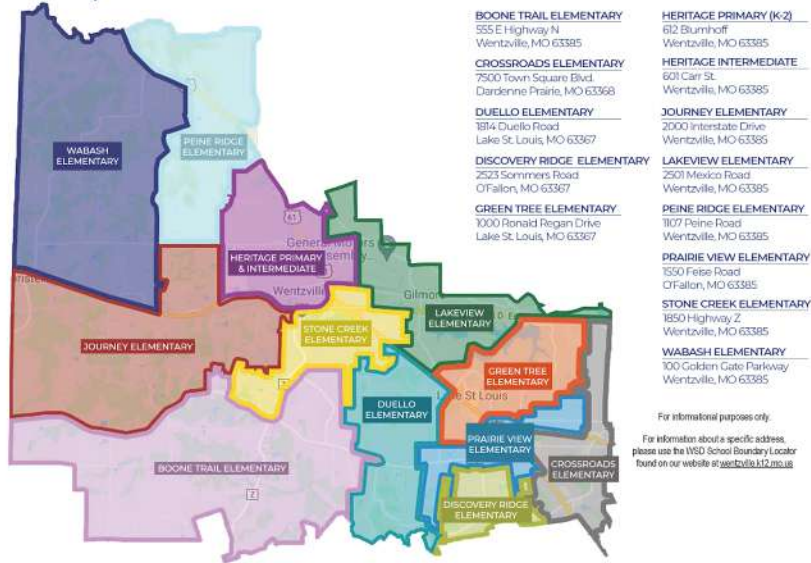


# WENTZVILLE R-IV SCHOOL DISTRICT 2023-2024 Annual Budget

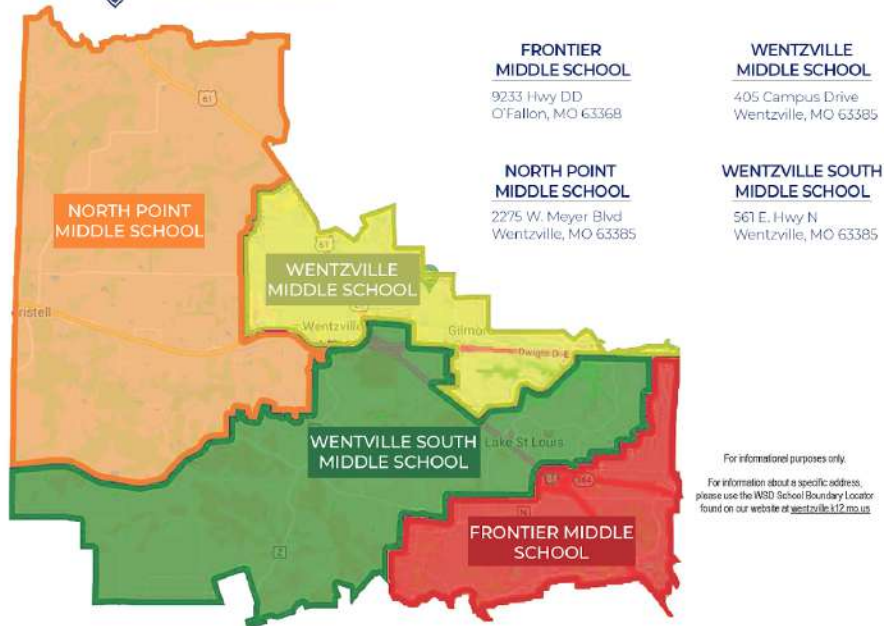
## BOUNDARY MAPS



### ELEMENTARY SCHOOL BOUNDARIES



### MIDDLE SCHOOL BOUNDARIES



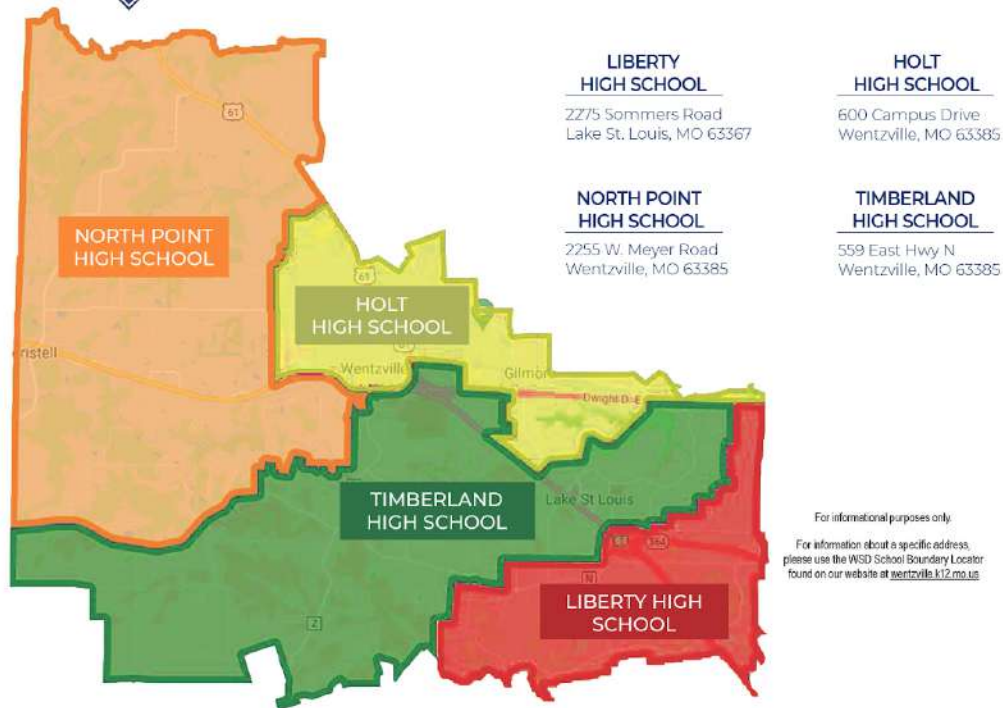


# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget



### HIGH SCHOOL BOUNDARIES





# WENTZVILLE R-IV SCHOOL DISTRICT

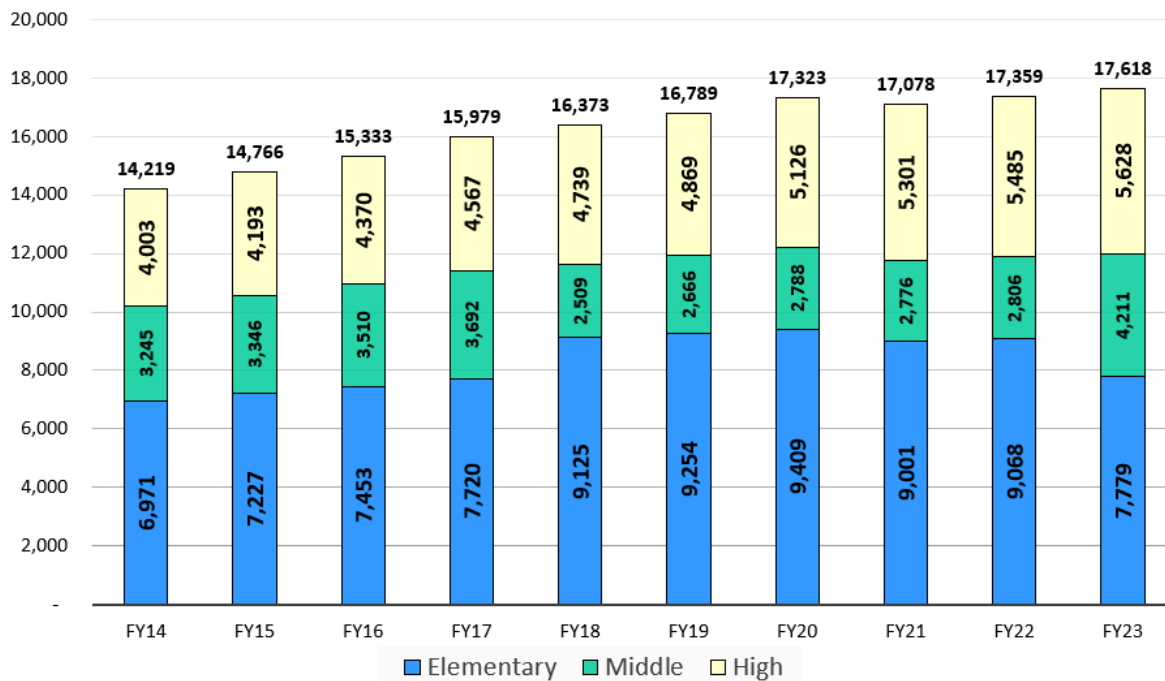
## 2023-2024 Annual Budget

### ENROLLMENT DATA

#### ENROLLMENT HISTORY AND PROJECTIONS

Wentzville R-IV is one of the fastest growing school Districts in the state. Enrollment has slowed since COVID and we are closely monitoring current trends. A third party demographic study was recently performed and is currently being analyzed by the District to determine its accuracy and the future needs of the District.

#### SEPTEMBER DESE ENROLLMENT HISTORY



School Level	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Elementary	6,971	7,227	7,453	7,720	9,125	9,254	9,409	9,001	9,068	7,779
Middle	3,245	3,346	3,510	3,692	2,509	2,666	2,788	2,776	2,806	4,211
High	4,003	4,193	4,370	4,567	4,739	4,869	5,126	5,301	5,485	5,628
Total	14,219	14,766	15,333	15,979	16,373	16,789	17,323	17,078	17,359	17,618



## WENTZVILLE R-IV SCHOOL DISTRICT

### 2023-2024 Annual Budget

## PERSONNEL INFORMATION

### STAFFING HISTORY

	2018-19	2019-20	2020-21	2021-22	2022-23
Staffing	Actual	Actual	Actual	Actual	Actual
Certified Staff (FTE)	1,237.09	1,287.08	1,361.87	1,364.89	1,387.70
Support Staff	1,141	1,170	1,224	1,248	1,275
Administrators/Other Exempt Staff	98	95	96	98	101
Total	2,476	2,552	2,682	2,711	2,764





# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

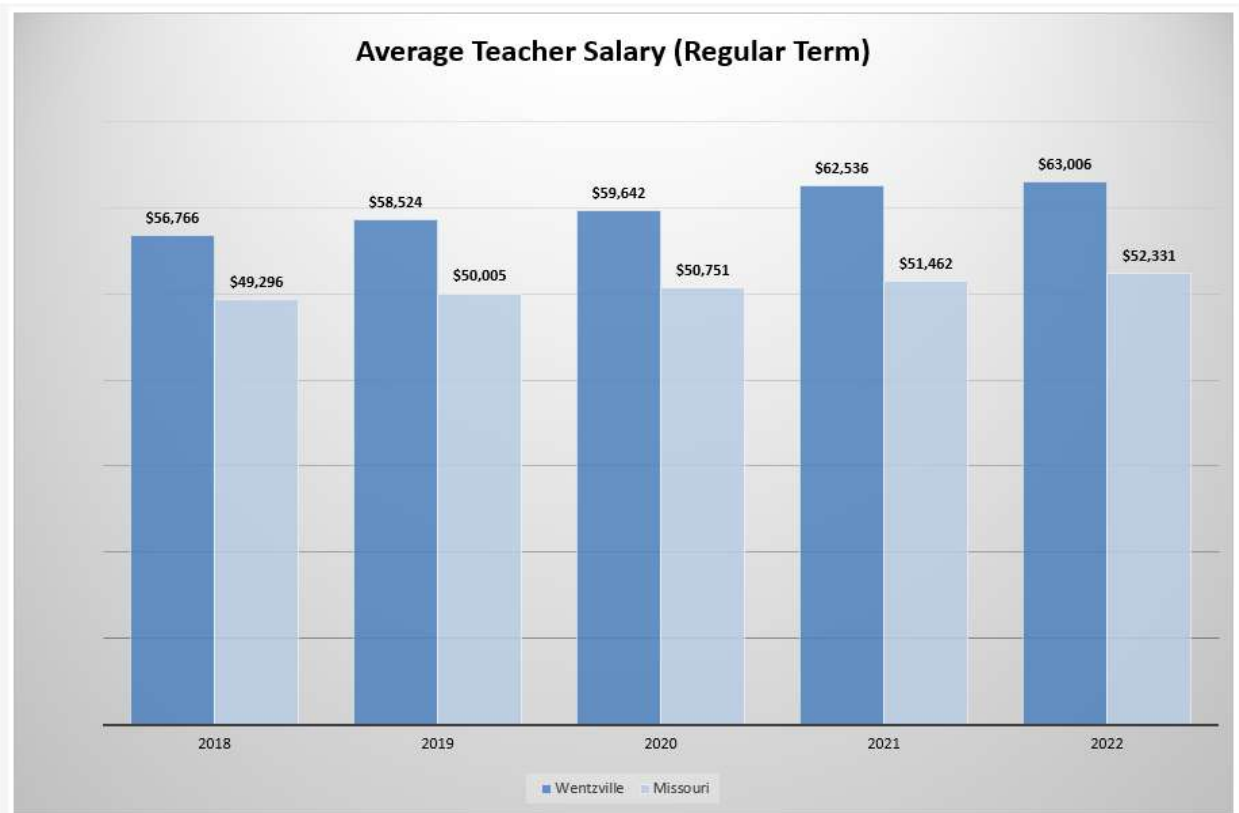
### PERSONNEL DATA

#### PERSONNEL DATA

	Year	2018	2019	2020	2021	2022
Average Teacher Salary (Regular Term)	Wentzville	\$56,766	\$58,524	\$59,642	\$62,536	\$63,006
	Missouri	\$49,296	\$50,005	\$50,751	\$51,462	\$52,331
Average Teacher Salary (Total*)	Wentzville	\$57,992	\$59,705	\$60,829	\$63,717	\$64,112
	Missouri	\$50,479	\$51,206	\$51,974	\$52,714	\$53,523
Average Administrator Salary	Wentzville	\$107,537	\$107,238	\$111,103	\$114,777	\$117,607
	Missouri	\$92,724	\$93,939	\$95,496	\$96,705	\$98,699
Average Years of Experience	Wentzville	11.8	12.1	12.4	12.5	12.7
	Missouri	12.4	12.5	12.6	12.7	12.7
Teachers with a Master Degree or Higher (%)	Wentzville	77.4	79.4	77.6	78.7	80.3
	Missouri	58.4	58.9	59.0	59.7	59.1

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

### AVERAGE TEACHER SALARY (REGULAR TERM)

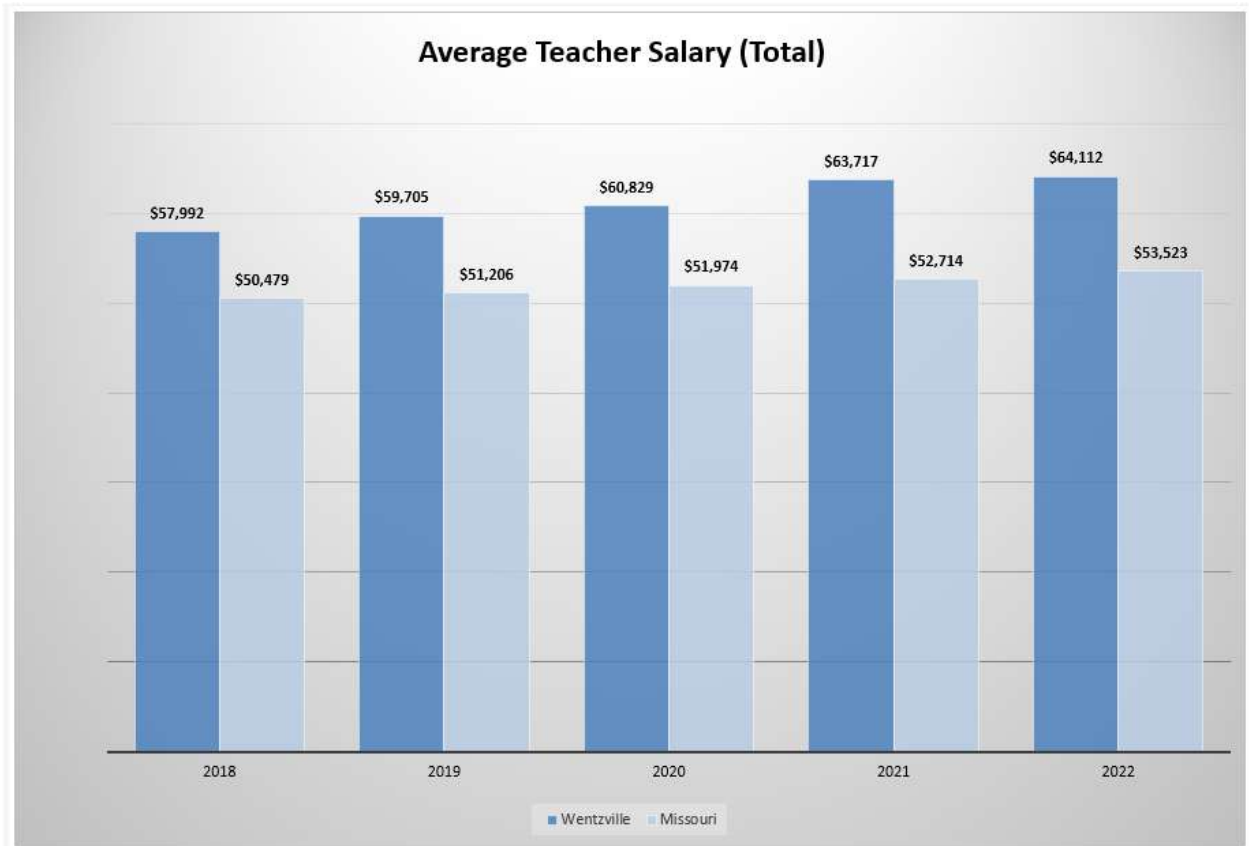






## WENTZVILLE R-IV SCHOOL DISTRICT 2023-2024 Annual Budget

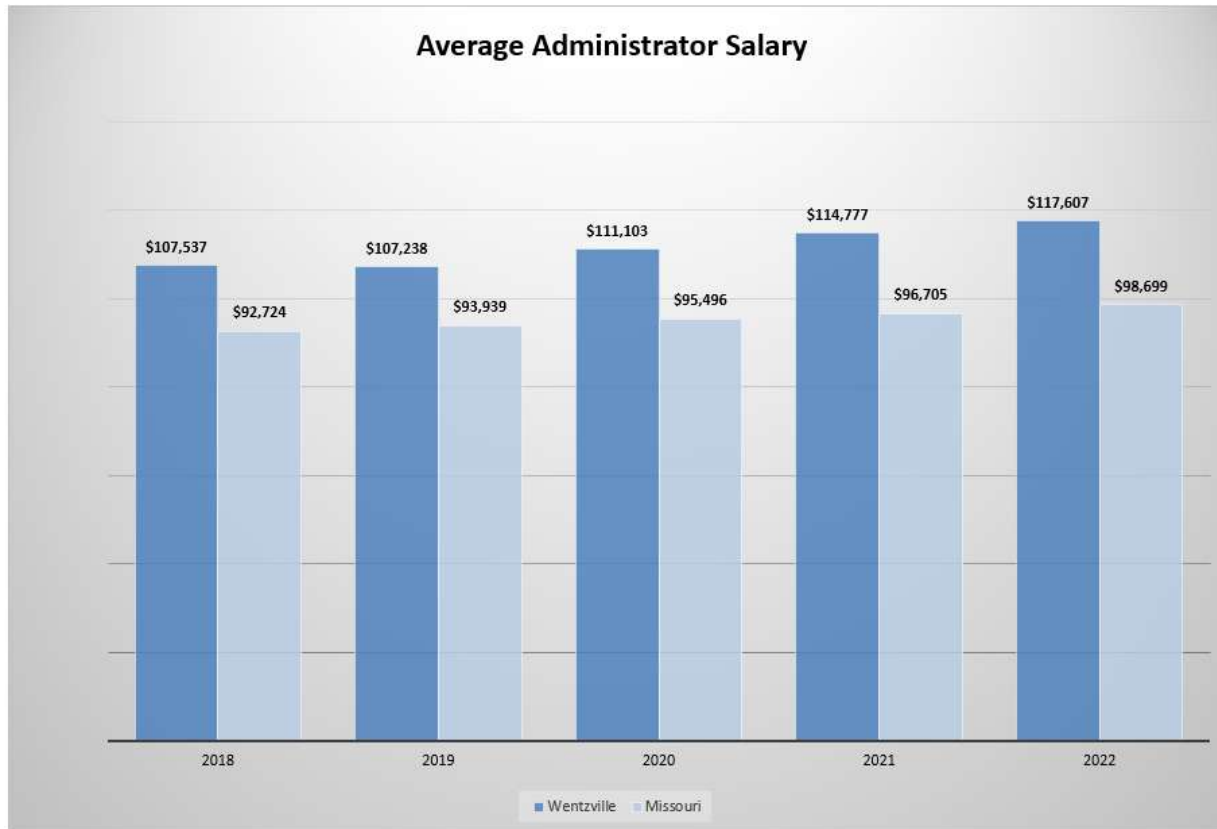
### AVERAGE TEACHER SALARY (TOTAL)





## WENTZVILLE R-IV SCHOOL DISTRICT 2023-2024 Annual Budget

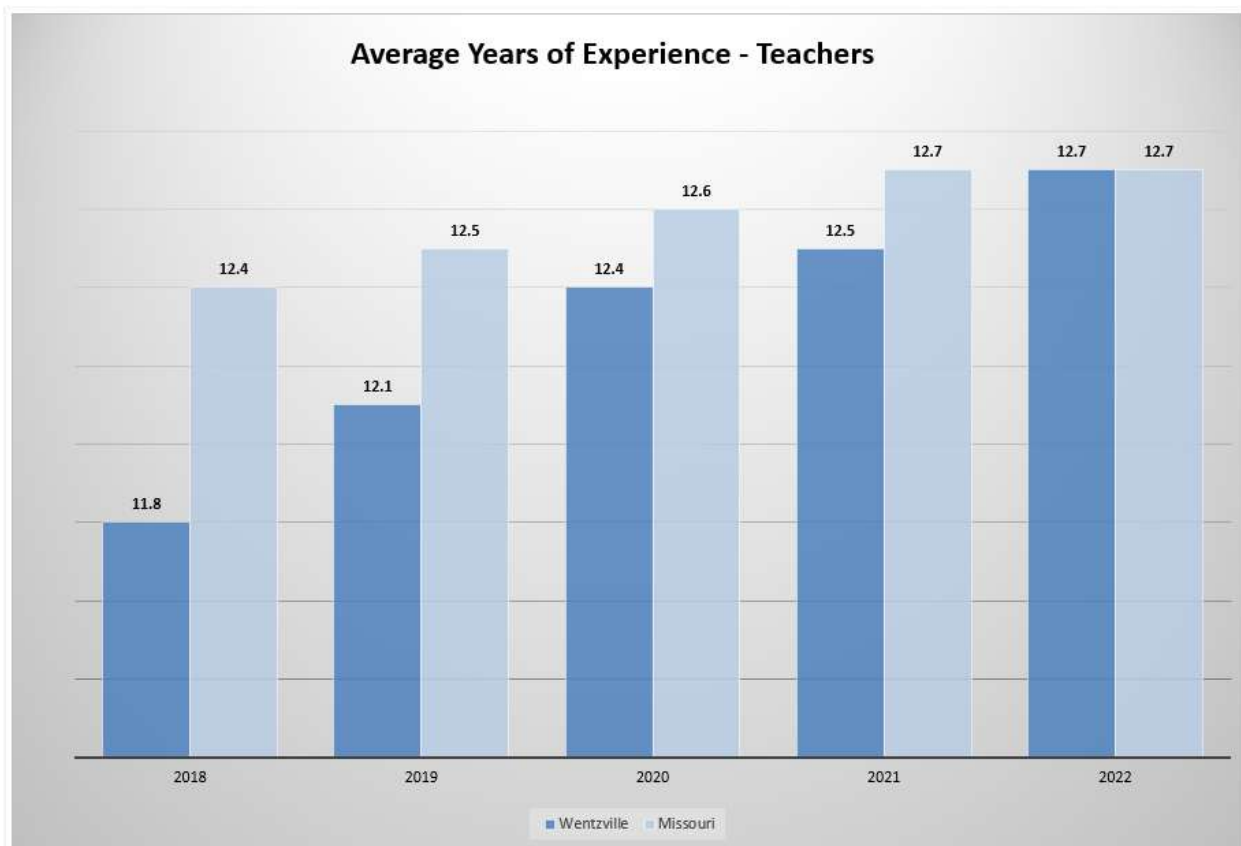
### AVERAGE ADMINISTRATOR SALARY





## WENTZVILLE R-IV SCHOOL DISTRICT 2023-2024 Annual Budget

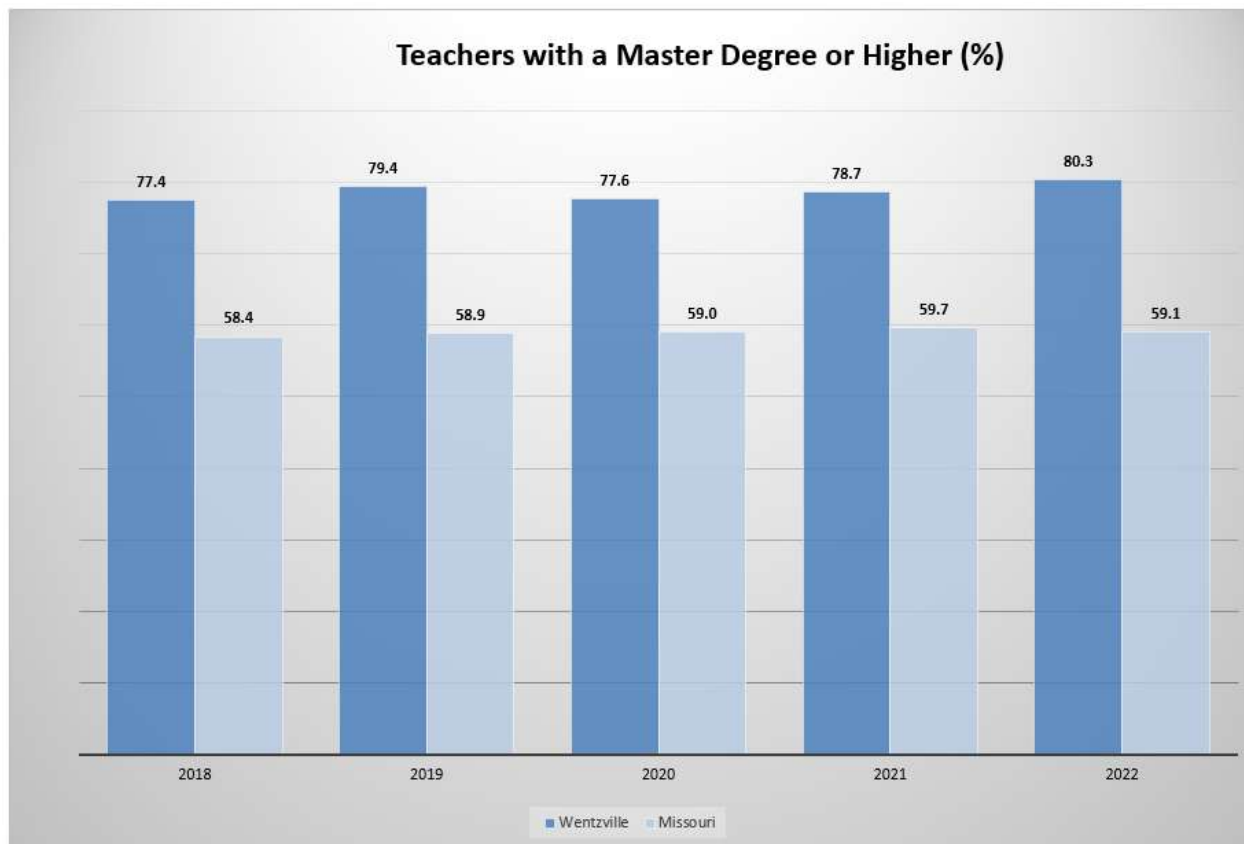
### AVERAGE YEARS OF EXPERIENCE - TEACHERS





## WENTZVILLE R-IV SCHOOL DISTRICT 2023-2024 Annual Budget

### TEACHERS WITH A MASTER DEGREE OR HIGHER (%)





# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### TEACHER SALARY SCHEDULE

2023-2024

STEP	B.S.	B.S. +16	M.A.	M.A. +15	M.A. +30	Ph.D.
1	44,000	45,210	49,460	51,933	55,568	58,346
2	45,100	46,024	50,375	52,972	56,679	59,513
3	46,228	46,852	51,307	54,031	57,813	60,703
4	47,384	47,695	52,256	55,112	58,969	61,917
5	47,976	48,887	53,301	56,242	60,148	63,155
6	48,504	50,109	54,394	57,423	61,381	64,450
7	48,989	51,362	55,509	58,658	62,639	65,771
8	49,479	52,004	56,897	59,948	63,954	67,152
9	49,974	52,576	58,319	61,297	65,297	68,562
10	50,474	53,102	59,777	62,707	66,701	70,036
11		53,633	61,271	64,181	68,135	71,542
12		54,169	62,650	65,786	69,634	73,116
13			64,060	67,431	71,201	74,725
14			65,501	69,117	72,839	76,406
15			66,975	70,845	74,551	78,125
16			68,448	72,510	76,415	79,922
17			69,954	74,178	78,325	81,760
18			71,458	75,847	80,283	83,681
19			72,994	77,516	82,290	85,689
20			74,563	79,221	84,224	87,831
21			76,129	80,924	86,161	90,027
22			77,728	82,664	88,100	92,278
23			79,360	84,441	90,082	94,585

Teachers at the top of the salary schedule (step 23) during the 2022-2023 school year will receive an additional \$1,000 above step 23 for the 2023-2024 school year, which will remain on their salary thereafter.





# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### DISTRICT INFORMATION

#### SELECTED STATISTICS

##### Teacher Certification Status

CERTIFICATION STATUS OF TEACHERS 2018-2022										
	WENTZVILLE R-IV					MISSOURI				
	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
Teachers with Regular Certificates*	99.6	99.6	99.8	99.8	99.7	98.1	98.0	98.1	98.3	98.3
Teachers with Temporary or Special Assignment Certificates	0.4	0.4	0.2	0.2	0.3	0.8	0.8	0.8	0.7	0.7
Teachers with Substitute, Expired or No Certificates	0.0	0.1	0.0	0.0	0.0	1.1	1.2	1.1	1.0	1.0
*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: 5/6/2023										

##### Student Staff Ratios

STUDENT STAFF RATIOS 2018-2022										
	WENTZVILLE R-IV					MISSOURI				
	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
Students per Teacher	15	15	15	14	14	13	13	13	12	12
Students to Classroom Teachers	20	19	19	18	19	17	17	17	16	16
Students to Administrators	289	257	265	260	268	181	177	173	167	167
Source: Missouri Department of Elementary and Secondary Education Data as of: 5/6/2023										



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### Demographic Data

DEMOGRAPHIC DATA 2018-2022										
	WENTZVILLE R-IV					MISSOURI				
	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
Total Enrollment	16,373	16,789	17,323	17,078	17,359	881,773	881,269	879,699	859,343	863,278
American Indian/Alaska Native (%)	0.20	0.20	0.20	0.10	0.10	0.40	0.40	0.40	0.40	0.40
Asian (%)	1.90	2.00	2.00	1.90	2.10	2.00	2.10	2.10	2.10	2.10
Black (%)	6.20	6.70	6.80	6.70	7.10	15.90	15.60	15.50	15.40	15.20
Hawaiian/Pacific Islander (%)	0.10	0.10	0.00	0.00	0.10	0.30	0.30	0.30	0.40	0.40
Hispanic (%)	4.70	4.90	5.10	5.30	5.60	6.40	6.70	7.00	7.20	7.60
Multi-race (%)	3.80	4.00	4.40	4.70	5.00	3.90	4.30	4.60	4.90	5.10
White (%)	83.10	82.20	81.50	81.20	80.10	71.20	70.70	70.10	69.60	69.10
Free/Reduced Lunch (FTE) (%)	18.4	14.1	16.7	12.9	10.0	50.7	50.1	49.9	45.9	42.4
* 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: 5/6/2023										

### Calendar Days and Hours

This chart has not been updated by DESE in time for this budget publication. The chart from the 2022-23 budget is presented below.

CALENDAR DAYS AND HOURS 2017-2021												
	WENTZVILLE R-IV					FT. ZUMWALT	FRANCIS HOWELL	ORCHARD FARM	ST. CHARLES	TROY	WASHINGTON	WRIGHT CITY
	2017	2018	2019	2020	2021	2021	2021	2021	2021	2021	2021	2021
Total Calendar Days	174	173	173	127	169	167	164	168	167	168	164	164
Total Calendar Hours	1107	1097	1097	793	1087	1047	884	1065	1060	909	1073	1112
Length of the Day (Hours)	6.5	6.5	6.5	6.5	6.5	6.5	5.5	6.4	6.5	5.6	6.7	6.8
<u>Source:</u> Missouri Department of Elementary and Secondary Education Data as of: 6/2/2023												



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### Discipline Incidents

DISCIPLINE INCIDENTS 2018-2022										
	WENTZVILLE R-IV					MISSOURI				
	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
Enrollment	16,373	16,789	17,323	17,078	17,359	881,773	881,264	879,699	859,397	859,397
Total Number of Incidents	74	73	47	31	123	12,275	11,750	8,945	4,349	4,349
Incident Rate (per 100 students)	0.5	0.4	0.3	0.2	0.7	1.4	1.3	1.0	0.5	0.5
<b>Type of Offense</b>										
Alcohol (number   rate)	5   0.0	*   *	*   *	*   *	*   *	527   0.1	472   0.1	340   0.0	204   0.0	204   0.0
Drug (number   rate)	18   0.1	10   0.1	11   0.1	7   0.0	11   0.1	2143   0.2	2152   0.2	1728   0.2	1101   0.1	1101   0.1
E-Cigarettes (number   rate)	*   *	*   *	*   *	*   *	*   *	0   0.0	0   0.0	85   0.0	73   0.0	211   0.0
Tobacco (number   rate)	*   *	*   *	*   *	*   *	*   *	76   0.0	226   0.0	99   0.0	77   0.0	140   0.0
Violent Act (number   rate)	*   *	*   *	*   *	*   *	*   *	515   0.1	528   0.1	452   0.1	175   0.0	715   0.1
Violent Act Without Injury (number   rate)	*   *	*   *	*   *	*   *	*   *	785   0.1	745   0.1	619   0.1	249   0.0	945   0.1
Weapon (number   rate)	*   *	7   0.0	*   *	*   *	19   0.1	686   0.1	577   0.1	378   0.0	239   0.0	774   0.1
Other (number   rate)	48   0.3	55   0.3	33   0.2	20   0.1	93   0.5	7543   0.9	7050   0.8	5244   0.6	2231   0.3	7996   0.9
<b>Type of Removal</b>										
In-School Suspension (number   rate)	*   *	*   *	*   *	*   *	*   *	1123   0.1	1014   0.1	673   0.1	371   0.0	929   0.1
Out of School Suspension (number   rate)	73   0.4	72   0.4	46   0.3	30   0.2	122   0.7	11023   1.3	10675   1.2	8242   0.9	3966   0.5	13012   1.5
Expulsion (number   rate)	*   *	*   *	*   *	*   *	*   *	39   0.0	26   0.0	10   0.0	6   0.0	34   0.0
Unilateral Removal (number   rate)	*   *	*   *	*   *	*   *	*   *	90   0.0	35   0.0	20   0.0	6   0.0	12   0.0
<b>Length of Removal</b>										
10 Consecutive Days (number   rate)	36   0.2	38   0.2	27   0.2	19   0.1	68   0.4	9571   1.1	9231   1.0	7224   0.8	3585   0.4	11666   1.4
More than 10 Consecutive Days (number   rate)	38   0.2	35   0.2	20   0.1	12   0.1	55   0.3	2704   0.3	2519   0.3	1721   0.2	764   0.1	2321   0.3
<p><b>Incidents</b> -- 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><b>NOTE:</b> Multiple Short Sessions (cumulative removals adding up to 10 days) are not included in this analysis.</p> <p><b>Type of Offense</b> -- <i>Weapon</i> -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. <i>Alcohol</i> -Use, possession, sale, or solicitation of intoxicating alcoholic beverages. <i>Drug</i> -Use, possession, sale or solicitation of drugs. Does not include alcohol or tobacco. <i>Tobacco</i> -Use, possession, sale, or solicitation of tobacco. <i>Violent Act</i> -As defined by school board and including, but not limited to, exertion of physical force with intent to do serious bodily harm. <i>Other</i> -Other offenses not listed above.</p> <p><b>Type of Removal</b> -- <i>In School Suspension</i> -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. <i>Out of School Suspension</i> -Removal of student from school for a fixed amount of time with student automatically returning to school after the suspension is completed. <i>Expulsion</i> -Removal of student from school for an indefinite period of time until student is reinstated by local board of education.</p>										
* DESE Suppressed Data (less than 5 student counts)										
Source: Missouri Department of Elementary and Secondary Education										
Data as of: 5/6/2023										



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

### Annual Dropout Rate

ANNUAL DROPOUT RATE 2018-2022										
	WENTZVILLE R-IV					MISSOURI				
	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
Asian Dropout Rate 9-12 (%)	*	*	*	*	*	0.90	0.70	0.40	0.40	0.50
Black Dropout Rate 9-12 (%)	1.80	1.70	1.90	1.50	3.30	4.10	4.40	3.50	3.00	3.50
Hispanic Dropout Rate 9-12 (%)	*	*	*	*	*	2.50	2.70	1.90	2.40	2.30
American Indian/Alaska Native Dropout Rate 9-12 (%)	*	*	*	*	*	2.20	2.20	1.40	3.00	2.10
Multiracial Dropout Rate 9-12 (%)	*	*	*	*	2.10	2.00	2.30	1.60	1.80	2.10
Hawaiian/Pacific Islander Dropout Rate 9-12 (%)	*	*	*	*	*	3.20	2.30	2.40	3.50	2.20
White Dropout Rate 9-12 (%)	0.90	0.50	0.60	0.70	1.10	1.40	1.30	0.90	1.30	1.30
Total Dropouts 9-12	46	28	38	42	72	4,925	4,888	3,609	4,663	4,691
Total Dropout Rate 9-12 (%)	1.00	0.60	0.70	0.80	1.30	1.90	1.80	1.40	1.70	1.70
*DESE Suppressed Data (less than 5 student counts)										
Source: Missouri Department of Elementary and Secondary Education										
Data as of: 6/2/2023										





## WENTZVILLE R-IV SCHOOL DISTRICT

### 2023-2024 Annual Budget

#### Graduation Analysis

GRADUATE ANALYSIS 2018-2022										
	WENTZVILLE R-IV					MISSOURI				
	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
<b>Number of Previous Years Graduates</b>	1,154	1,116	1,174	1,221	1,269	61,658	61,136	60,446	60,427	61,421
<b>Percent of Previous Years Graduates</b>										
Entering a 4yr. College/University %	41.4	43.6	43.8	41.8	38.8	38.0	38.1	36.2	34.3	34.0
Entering a 2yr. College %	29.7	26.6	27.4	29.6	27.8	26.6	26.1	25.2	24.6	23.9
Entering a Postsecondary (Technical) Institution %	2.2	2.7	2.5	2.4	3.1	2.1	2.5	2.5	2.4	2.5
Entering the Work Force %	17.2	13.4	13.2	15.1	12.9	23.3	23.6	24.7	25.3	25.9
Entering the Military %	1.8	3.3	1.4	2.7	2.2	3.1	2.9	3.2	2.8	2.3
Entering Some Other Field %	4.5	6.1	4.9	*	2.9	3.5	3.2	3.3	3.7	3.3
Status Unknown %	3.7	4.6	6.2	6.2	11.4	3.3	3.3	4.0	5.9	6.7
* Indicates the number/percent has been suppressed due to a potential small sample size										
Data as of: 6/22/2023										

#### American College Test (ACT)

AMERICAN COLLEGE TEST (ACT) 2018-2022										
	WENTZVILLE R-IV					MISSOURI				
	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
<b># of Graduates</b>	1154	1116	1174	1221	1269	61658	61136	60446	60427	61421
<b># of Graduates at or above National Average</b>	583	505	543	464	476	23040	21217	21043	17737	19779
<b>% of Graduates at or above National Average</b>	54.08	61.81	67.11	63.30	69.48	40.72	45.25	46.35	47.61	50.35
<b>% of Graduates Tested</b>	93.4	73.2	68.9	60.0	54.0	91.7	76.7	75.1	61.7	63.9
<b>Composite ACT Score</b>	21.3	22.5	22.9	22.9	22.7	19.9	20.6	20.7	20.8	20.3
Source: Missouri Department of Elementary and Secondary Education										
Data as of: 2/21/2023										





## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 Annual Budget

## SPECIAL EDUCATION DISTRICT PROFILE

### Missouri Department of Elementary and Secondary Education Special Education District Profile

### **WENTZVILLE R-IV (092-089)**

As required by the Individuals with Disabilities Education Improvement Act of 2004, the Missouri State Performance Plan (SPP) is a plan that includes targets for student performance indicators and improvement activities designed to enable districts (regular districts, charter schools and state operated programs) and the state to meet those targets. 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 about the performance of districts on the SPP Indicators (noted as "SPP #").
2. Address other outcome measures for students receiving special education services.

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

<https://dese.mo.gov/media/pdf/missouri-state-profile-review-guide>

**Questions? Please contact Special Education - Data Coordination at 573-751-7848**  
**[speddata@dese.mo.gov](mailto:speddata@dese.mo.gov)**



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

Missouri Department of Elementary and Secondary Education  
Special Education District Profile

WENTZVILLE R-IV (092-089)

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

#### Early Childhood 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				
	2019-20	2020-21	2021-22	State 2021-22
Child Count	286	218	235	10,693

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.

	2019-20		2020-21		2021-22		State 2021-22
Educational Environments	#	%	#	%	#	%	%
<i>In the regular early childhood program:</i>	93	32.5%	60	27.5%	55	23.4%	48.1%
10+ hours with majority of SPED services in EC Program*	33	11.5%	26	11.9%	24	10.2%	23.8%
10+ hours with majority of SPED services in Other Location	45	15.7%	25	11.5%	17	7.2%	18.5%
less than 10 hours with majority of SPED services in EC Program*	4	1.4%	3	1.4%	1	0.4%	2.2%
less than 10 hours with majority of SPED services in Other Location	11	3.8%	6	2.8%	13	5.5%	3.5%
Separate Class	157	54.9%	136	62.4%	161	68.5%	43.9%
Separate School	15	5.2%	9	4.1%	9	3.8%	1.3%
Residential Facility	0	0.0%	0	0.0%	0	0.0%	0.0%
Home (SPP 6C)	1	0.3%	2	0.9%	2	0.9%	1.0%
Service Provider Location	20	7.0%	11	5.0%	8	3.4%	5.7%
Total Early Childhood	286	100.0%	218	100.0%	235	100.0%	100.0%
Total attending and receiving majority of services in early childhood program* (SPP 6A)	37	12.9%	29	13.3%	25	10.6%	26.0%
Total separate placements** (SPP 6B)	172	60.1%	145	66.5%	170	72.3%	45.2%

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	2017-18	2018-19	2019-20	2020-21	2021-22
Number referred and eligible	NA	NA	25	NA	NA
IEPs developed with acceptable timelines	NA	NA	25	NA	NA
Percent developed within acceptable timelines	NA	NA	100.0%	NA	NA
State % developed within acceptable timelines	98.9%	100.0%	99.5%	97.8%	97.8%

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



# WENTZVILLE R-IV SCHOOL DISTRICT

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WENTZVILLE R-IV (092-089)

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

#### Early Childhood Outcome Data (SPP 7) (A4)

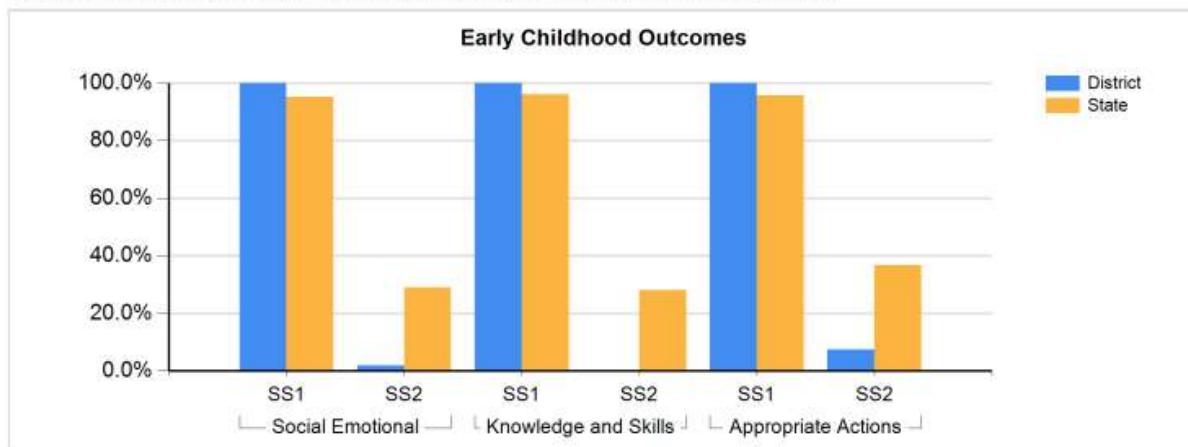
Districts are required to assess children's abilities when they enter and exit ECSE. The following table indicates the progress, or outcome, made between entering and exiting ECSE for children who exited ECSE during the reporting year.

2021-22 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	0	0.0%	2.7%	0	0.0%	2.4%	0	0.0%	2.3%
b. improved functioning but not sufficient to move nearer to functioning comparable to same-age peers	0	0.0%	1.8%	0	0.0%	1.4%	0	0.0%	1.6%
c. improved functioning to a level nearer to same-aged peers but did not reach	53	98.1%	66.6%	54	100.0%	68.2%	50	92.6%	59.3%
d. improved functioning to reach a level comparable to same-aged peers	1	1.9%	22.1%	0	0.0%	25.2%	4	7.4%	28.8%
e. maintained functioning at a level comparable to same-aged peers	0	0.0%	6.9%	0	0.0%	2.9%	0	0.0%	7.9%
<b>Total:</b>	<b>54</b>	<b>100.0%</b>	<b>100.0%</b>	<b>54</b>	<b>100.0%</b>	<b>100.0%</b>	<b>54</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Summary Statements</b>									
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.		100.0%	95.3%		100.0%	96.1%		100.0%	95.7%
2. Percent of children who were functioning within age expectations by the time they exited.		1.9%	29.0%		0.0%	28.1%		7.4%	36.8%

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

Source: MOSIS Student Core (June cycle)

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



SS1 = Summary Statement 1 (see above)

SS2 = Summary Statement 2 (see above)





# WENTZVILLE R-IV SCHOOL DISTRICT

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WENTZVILLE R-IV (092-089)

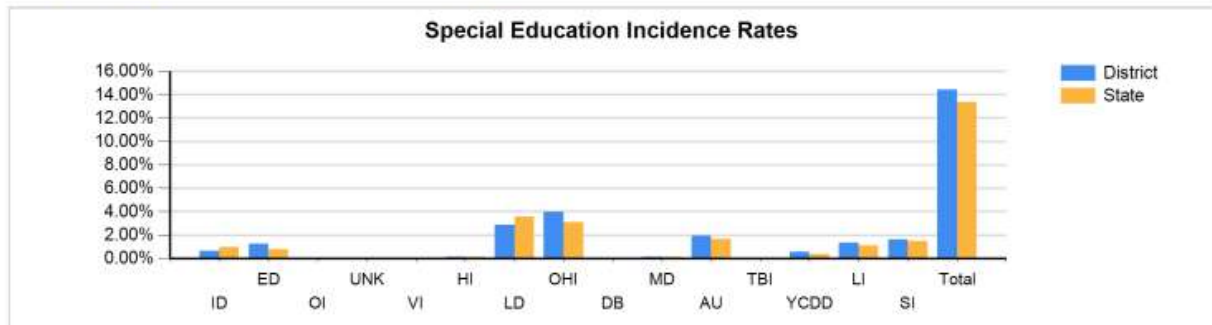
### Child Count and Educational Environment Data - (Table B)

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

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

Disability Category	Total	PPPS	Incidence Rate 2021-22	State 2021-22
Intellectual Disability	107	1	0.62%	0.96%
Emotional Disturbance	213	0	1.23%	0.78%
Orthopedic Impairment	9	0	0.05%	0.04%
	0	0	0.00%	0.00%
Visual Impairment	6	0	0.03%	0.05%
Hearing impairment	21	0	0.12%	0.12%
Specific Learning Disability	493	9	2.84%	3.57%
Other Health Impairment	688	11	3.96%	3.08%
Deaf/Blindness	0	0	0.00%	0.00%
Multiple Disabilities	19	0	0.11%	0.15%
Autism	339	3	1.95%	1.66%
Traumatic Brain Injury	6	0	0.03%	0.04%
Young Child w/ Developmental Delay	96	6	0.55%	0.34%
Language Impairment	233	3	1.34%	1.09%
Speech Impairment	277	49	1.60%	1.47%
Total	2,507	82	14.44%	13.34%

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: 2021-22	Amer Indian %	Asian %	Black %	Hispanic %	Multi %	Pacific %	White %	Total %
Total District Enrollment (K-12)	0.1%	2.1%	7.1%	5.6%	5.0%	0.1%	80.1%	100.0%
Total IEP Child Count (5K-21)	0.1%	1.3%	9.3%	6.0%	5.8%	0.1%	77.4%	100.0%
Intellectual Disability	0.0%	1.9%	18.7%	6.5%	4.7%	0.9%	67.3%	100.0%
Emotional Disturbance	0.0%	0.0%	13.6%	6.6%	7.5%	0.0%	72.3%	100.0%
Specific Learning Disability	0.0%	0.4%	10.8%	6.1%	5.7%	0.0%	77.1%	100.0%
Other Health Impairment	0.0%	0.6%	6.7%	4.7%	6.1%	0.0%	82.0%	100.0%
Autism	0.3%	3.5%	6.2%	5.3%	4.4%	0.0%	80.2%	100.0%
Speech/Language Impairment	0.2%	1.8%	9.0%	8.0%	5.7%	0.0%	75.3%	100.0%

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



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

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Special Education District Profile

WENTZVILLE R-IV (092-089)

### Child Count and Educational Environment Data - (Table B)

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

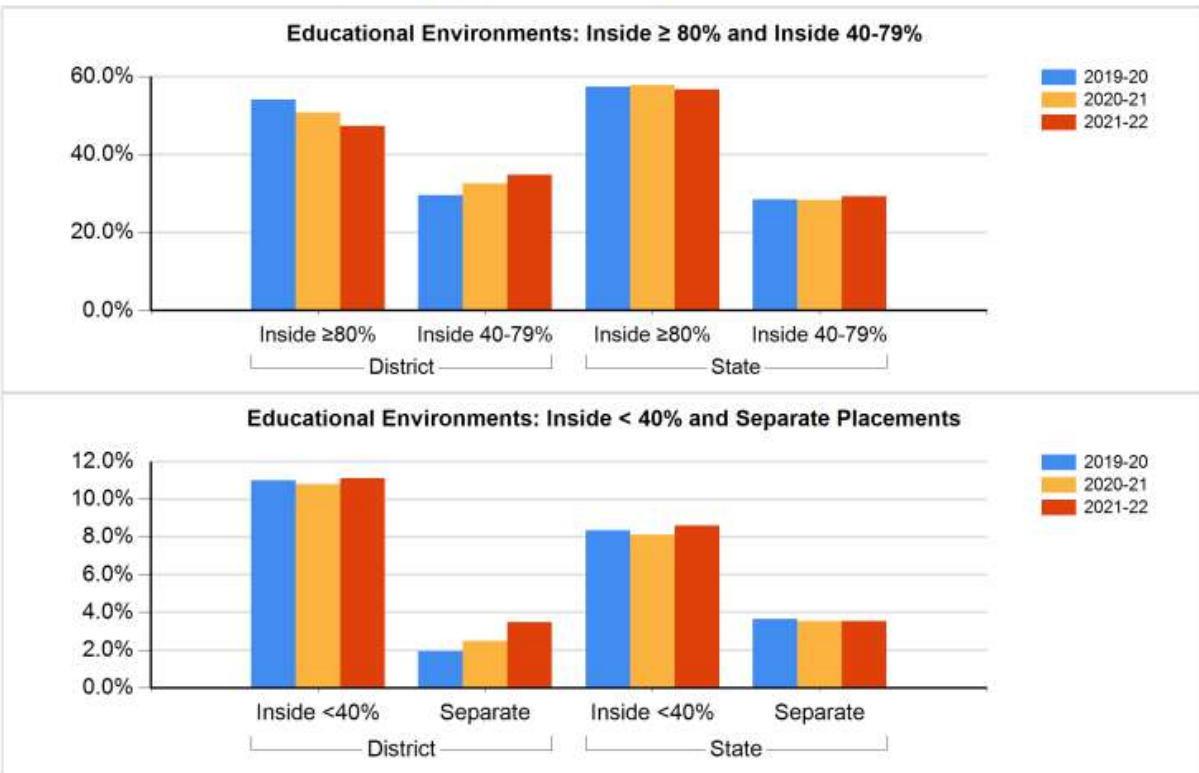
The following table indicates the amount of time students with disabilities are included in the general education classroom.

Placement Categories	2019-20		2020-21		2021-22		State 2021-22
	#	%	#	%	#	%	%
Inside Regular Class 80% or More (SPP 5A)	1,321	54.1%	1,250	50.8%	1,186	47.3%	56.6%
Inside Regular Class 40-79%	722	29.6%	800	32.5%	873	34.8%	29.3%
Inside Regular Class < 40% (SPP 5B)	269	11.0%	266	10.8%	279	11.1%	8.6%
Private Separate (Day) School*	29	1.2%	20	0.8%	29	1.2%	0.9%
Public Separate (Day) School*	0	0.0%	24	1.0%	35	1.4%	1.3%
Homebound/Hospital*	18	0.7%	17	0.7%	23	0.9%	0.7%
Private Residential Facility*	0	0.0%	0	0.0%	0	0.0%	0.0%
Correctional Facility	0	0.0%	0	0.0%	0	0.0%	0.1%
Parentally Placed Private School	83	3.4%	82	3.3%	82	3.3%	1.8%
State Operated Separate School^	0	0.0%	0	0.0%	0	0.0%	0.7%
Total School Age	2,442	100.0%	2,459	100.0%	2,507	100.0%	100.0%
Total of Separate Placements* (SPP 5C)	47	1.9%	61	2.5%	87	3.5%	3.5%

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







# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

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

### Student Assessment Data - (Table C)

#### Missouri Assessment Program (IEP MAP and MAP-Alternate)

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

Grade	Acct	Rept	Number Top Two	Part. Rate (SPP 3A)	Percent Top Two	State Percent Top Two	Acct	Rept	Number Top Two	Part. Rate (SPP 3A)	Percent Top Two	State Percent Top Two
<b>2021-22 - IEP MAP and MAP-A</b>												
	<b>English Language Arts</b>							<b>Mathematics</b>				
03	209	198	34	94.7%	17.2%	14.9%	209	198	33	94.7%	16.7%	14.0%
04	213	198	23	93.0%	11.6%	15.1%	213	198	29	93.0%	14.6%	15.8%
05	251	240	37	95.6%	15.4%	15.0%	251	240	29	95.6%	12.1%	11.1%
06	231	220	41	95.2%	18.6%	12.9%	231	219	37	94.8%	16.9%	11.3%
07	240	230	34	95.8%	14.8%	11.5%	239	227	29	95.0%	12.8%	10.1%
08	224	211	41	94.2%	19.4%	10.8%	216	204	35	94.4%	17.2%	8.3%
HS	116	114	45	98.3%	39.5%	15.9%	119	114	30	95.8%	26.3%	11.0%
3-5	673	636	94	94.5%	14.8%	15.0%	673	636	91	94.5%	14.3%	13.6%
6-8	695	661	116	95.1%	17.5%	11.7%	686	650	101	94.8%	15.5%	9.9%
All	1,484	1,411	255	95.1%	18.1%	13.7%	1,478	1,400	222	94.7%	15.9%	11.7%
<b>2020-21 - IEP MAP and MAP-A</b>												
	<b>English Language Arts</b>							<b>Mathematics</b>				
03	155	154	20	99.4%	13.0%	17.3%	155	154	17	99.4%	11.0%	14.0%
04	208	207	37	99.5%	17.9%	18.1%	208	207	30	99.5%	14.5%	14.3%
05	196	195	36	99.5%	18.5%	14.6%	196	195	23	99.5%	11.8%	10.6%
06	206	205	29	99.5%	14.1%	14.8%	206	205	30	99.5%	14.6%	10.2%
07	188	187	33	99.5%	17.6%	12.2%	189	188	26	99.5%	13.8%	8.8%
08	168	165	19	98.2%	11.5%	12.1%	166	163	13	98.2%	8.0%	7.2%
HS	249	245	36	98.4%	14.7%	14.7%	246	240	35	97.6%	14.6%	7.9%
3-5	559	556	93	99.5%	16.7%	16.6%	559	556	70	99.5%	12.6%	12.9%
6-8	562	557	81	99.1%	14.5%	13.1%	561	556	69	99.1%	12.4%	8.8%
All	1,370	1,358	210	99.1%	15.5%	14.9%	1,366	1,352	174	99.0%	12.9%	10.5%
<b>2018-19 - IEP MAP and MAP-A</b>												
	<b>English Language Arts</b>							<b>Mathematics</b>				
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%

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



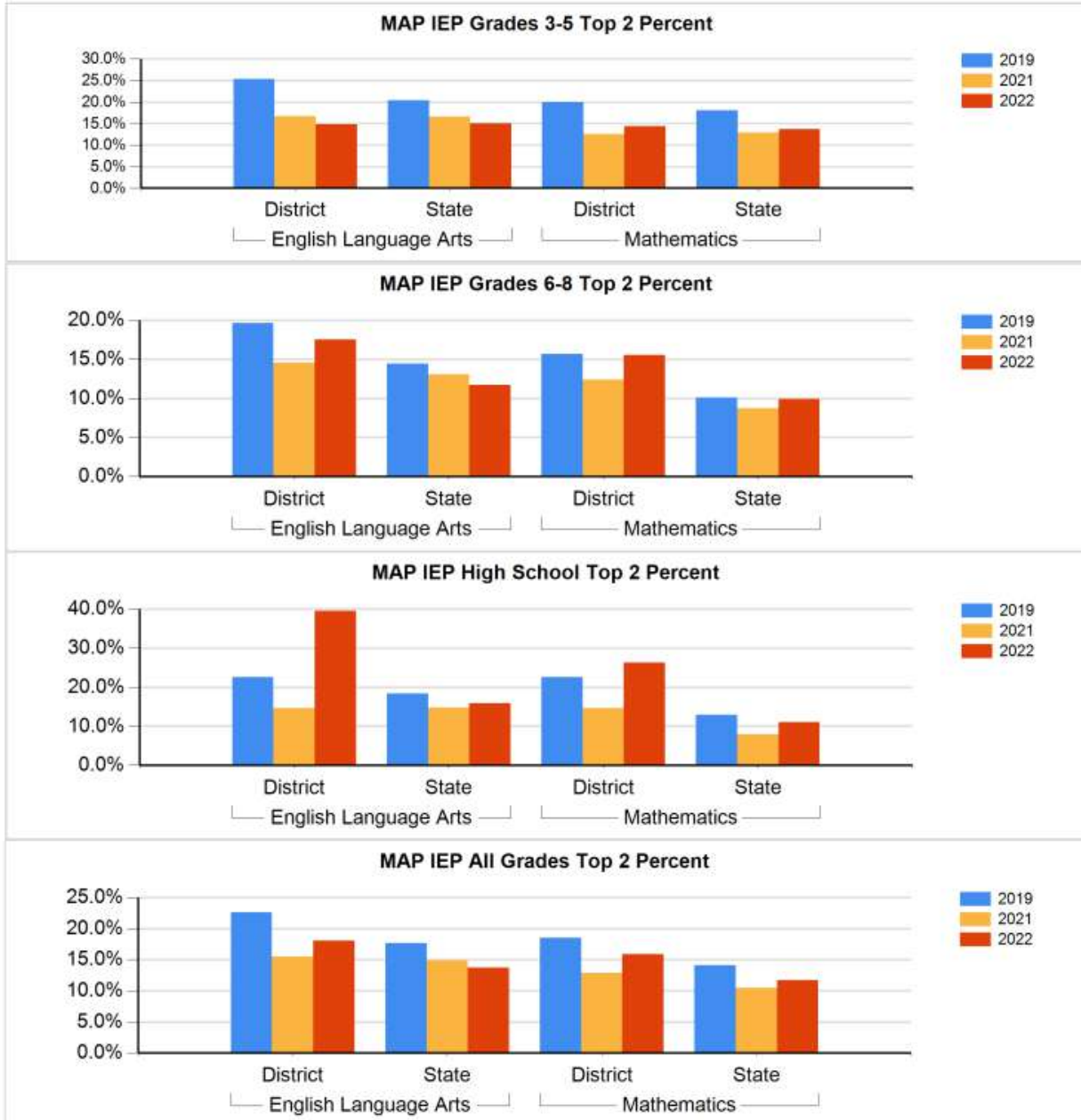
# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

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

Student Assessment Data - (Table C)



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



## 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	2017-18	2018-19	2019-20	2020-21	2021-22
Number evaluated	NA	NA	266	NA	NA
Number within acceptable timelines	NA	NA	265	NA	NA
Percent within acceptable timelines	NA	NA	99.6%	NA	NA
State % within acceptable timelines	99.1%	99.0%	99.2%	98.4%	98.5%

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	2017-18	2018-19	2019-20	2020-21	2021-22
Total Responses	NA	NA	126	NA	NA
Number Agree/Strongly Agree	NA	NA	84	NA	NA
% Agree/Strongly Agree	NA	NA	66.7%	NA	NA
State % Agree/Strongly Agree	74.4%	75.6%	76.7%	73.5%	73.1%

Source: Special education parent survey

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





# WENTZVILLE R-IV SCHOOL DISTRICT

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### Suspension/Expulsion Data - (Table F)

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

School Year 2021-2022	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	211	7.70	10.43	255	1.70	5.12	4.53	2.04
OSS > 10 Days	58	2.12	2.06	51	0.34	0.85	6.22	2.42
ISS - All	306	11.16	12.01	757	5.04	7.39	2.21	1.62
ISS > 10 Days	25	0.91	0.96	36	0.24	0.43	3.80	2.25
Total OSS and ISS	394	14.37	17.58	870	5.80	10.28	2.48	1.71
Incident Counts								
OSS - All	407	14.84	21.07	345	2.30	8.42	6.46	2.50
OSS > 10 Days	63	2.30	2.17	53	0.35	0.89	6.51	2.44
American Indian	0	0.00	1.30				0.00	1.46
Asian	0	0.00	0.47				0.00	0.53
Black	26	10.44	5.69				29.57	6.40
Hispanic	2	1.21	1.51				3.43	1.69
Multi Racial	8	5.06	2.64				14.34	2.97
Pacific Islander	0	0.00	0.80				0.00	0.90
White	27	1.27	1.38				3.60	1.55
ISS - All	750	27.35	27.63	1,443	9.62	14.87	2.84	1.86
ISS > 10 Days	25	0.91	0.97	36	0.24	0.43	3.80	2.24
Total OSS and ISS	1,157	42.20	48.70	1,788	11.91	23.28	3.54	2.09

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

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

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

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

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

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

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

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



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2023-2024 Annual Budget

Missouri Department of Elementary and Secondary Education  
Special Education District Profile

WENTZVILLE R-IV (092-089)

### Secondary Transition Data - (Table G)

#### Graduation / Dropout Data for Students with Disabilities (G1)

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

Graduation data	2019-20	2020-21	2021-22	State 2021-22
Total Number of IEP Students Graduated	121	157	172	6,759

Graduation Cohort data / rates	4-Year Rate		5-Year Rate		6-Year Rate		7-Year Rate	
	District	State	District	State	District	State	District	State
2022 Cohort	2022		2023		2024		2025	
Total Cohort Graduates	153	5,552						
Total Cohort	174	7,698						
Graduation Rate	87.9%	72.1%	NA	NA	NA	NA	NA	NA
2021 Cohort	2021		2022		2023		2024	
Total Cohort Graduates	149	5,999	162	6,268				
Total Cohort	173	7,814	174	7,716				
Graduation Rate	86.1%	76.8%	93.1%	81.2%	NA	NA	NA	NA
2020 Cohort	2020		2021		2022		2023	
Total Cohort Graduates	105	5,721	113	5,965	117	6,038		
Total Cohort	123	7,389	125	7,300	125	7,271		
Graduation Rate	85.4%	77.4%	90.4%	81.7%	93.6%	83.0%	NA	NA
2019 Cohort	2019		2020		2021		2022	
Total Cohort Graduates	126	5,805	135	6,065	136	6,132	137	6,174
Total Cohort	145	7,549	144	7,471	143	7,441	143	7,428
Graduation Rate	86.9%	76.9%	93.8%	81.2%	95.1%	82.4%	95.8%	83.1%

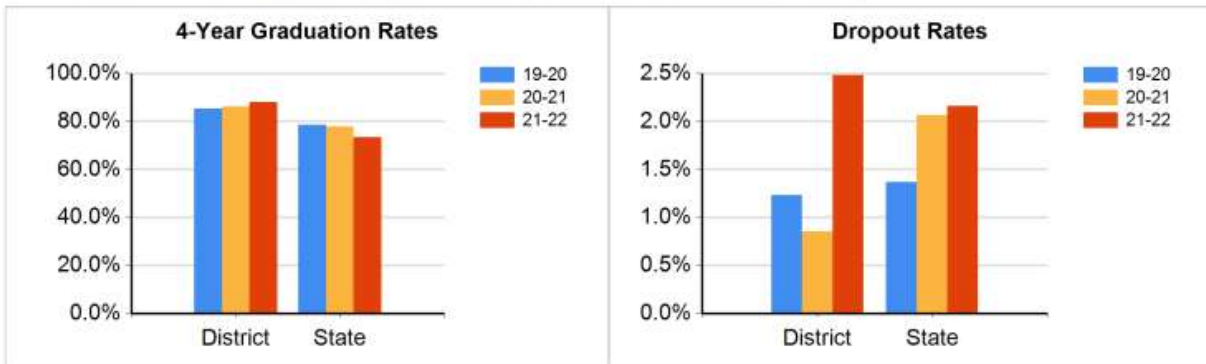
Graduation rate = Number of IEP Graduates in cohort / Total number of IEP students in cohort x 100

Dropout data (grades 9-12)	2019-20	2020-21	2021-22	State 2021-22
Total students with disabilities grades 9-12	732	817	886	40,685
Number of students with disabilities who dropped out	9	7	22	878
Dropout rate for students with disabilities	1.2%	0.9%	2.5%	2.2%

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.







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### 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	2017-18	2018-19	2019-20	2020-21	2021-22
Total Reviewed	NA	NA	4	NA	NA
Number Met	NA	NA	4	NA	NA
Percent Met	NA	NA	100.0%	NA	NA
State	94.4%	93.6%	89.3%	88.1%	86.1%

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 2021-2022 School Year	20-21 Graduates		20-21 Dropouts		Total		State
	#	%	#	%	#	%	%
(1) 2 YR College (completed at least one term)	40	25.6%	0	0.0%	40	24.7%	13.9%
(2) 4 YR College (completed at least one term)	17	10.9%	0	0.0%	17	10.5%	8.1%
(3) Non College (completed at least one term)	7	4.5%	0	0.0%	7	4.3%	1.9%
(4) Advanced Training	0	0.0%	0	0.0%	0	0.0%	0.5%
(5) Employed (Competitively) (at least 20 hrs per week for 90 days)	42	26.9%	0	0.0%	42	25.9%	29.5%
(6) Employed (Non Competitively) (at least 20 hrs per week for 90 days)	0	0.0%	0	0.0%	0	0.0%	1.1%
(7) National/Community Service/Peace Corps	0	0.0%	0	0.0%	0	0.0%	0.0%
(8) Military	2	1.3%	0	0.0%	2	1.2%	1.6%
(9) Other	22	14.1%	0	0.0%	22	13.6%	10.5%
(10) Continuing Education - did not complete one term	0	0.0%	0	0.0%	0	0.0%	5.8%
(11) Employed - less than 20 hrs per week or 90 days	7	4.5%	0	0.0%	7	4.3%	10.5%
(12) Unknown	19	12.2%	6	100.0%	25	15.4%	16.7%
(13) Not Available	1		0		1		
Total (excludes Not Available)	156	100.0%	6	100.0%	162	100.0%	100.0%
A. Enrolled in higher education*	57	36.5%	0	0.0%	57	35.2%	22.0%
B. Enrolled in higher education or competitively employed*	101	64.7%	0	0.0%	101	62.3%	53.1%
C. Total Employed / Continuing Education*	108	69.2%	0	0.0%	108	66.7%	56.5%

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) + (8)]

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)]

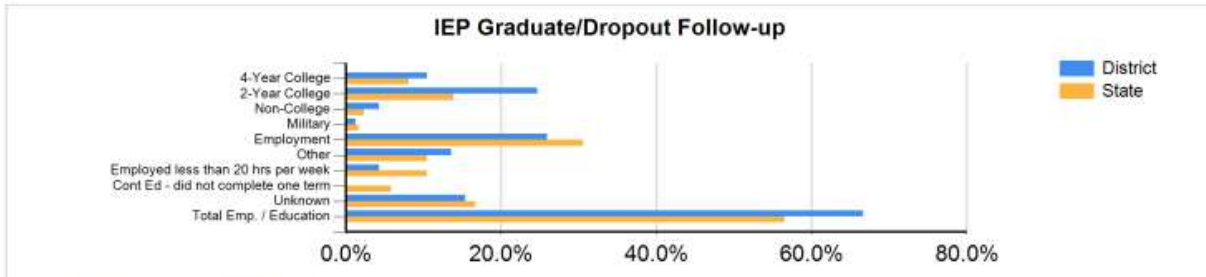


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Non-College includes Advanced Training

Employment includes National/ Community Service/ Peace Corps

The background of the top half of the page features a large, faded, light blue seal of the City of Waterbury. The seal is circular with a shield in the center. The words "WATERBURY" and "CONNECTICUT" are visible around the top and bottom of the seal, respectively. The shield contains a large "W" and "B" and the words "ESTABLISHED 1739".

# APPENDIX

**2023-2024 ANNUAL BUDGET**

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## WENTZVILLE R-IV SCHOOL DISTRICT 2023-2024 Annual Budget

### GLOSSARY OF TERMS

The Glossary contains definitions 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.





## WENTZVILLE R-IV SCHOOL DISTRICT

### 2023-2024 Annual Budget

**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.

**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 exceed its liabilities. A negative fund balance happens when the fund's liabilities exceed its assets.

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





## WENTZVILLE R-IV SCHOOL DISTRICT

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**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.

**Hancock Amendment:** On November 4, 1980, the voters of Missouri approved a constitutional amendment, Article X, sections 16-24 that are collectively known as the Hancock Amendment. The amendment is a type of provision known as a "tax and expenditure limitation."

**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.

**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.



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**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.





## **WENTZVILLE R-IV SCHOOL DISTRICT**

### **2023-2024 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



## **WENTZVILLE R-IV SCHOOL DISTRICT**

### 2023-2024 Annual Budget

considered to be the Operating Funds of the District.

#### 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 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 2023-2024 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 serve.

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).
- 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 FY24 budget are generally defined in the following section and utilized in the financial section of this 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.



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#### 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.
- 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.



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#### 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.
- 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



## **WENTZVILLE R-IV SCHOOL DISTRICT**

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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.



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- 5651 Sale of Other Property: Revenue from the sale of equipment, buildings, or land.
- 5692 Refunding Bonds: Proceeds from a refunding of general obligation bonds.
- 5810 Tuition from Other Districts: Revenue received from other districts for services provided by the District.

#### EXPENDITURES BY FUNCTION

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

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

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

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

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

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





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#### EXPENDITURES BY OBJECT

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

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

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

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

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

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

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



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## FINANCIAL POLICIES AND PROCEDURES

The Wentzville R-IV School District Board of Education has adopted the following policies that govern the financial process. These policies are included in category "3000-3999" titled "Financial Operations" and can be obtained at <https://go.boarddocs.com/mo/wsdr4/Board.nsf/Public>

Board Policy 3100 - Financial Management  
Board Policy 3105 - Annual Budget  
Board Policy 3106 - Fraud Prevention  
Board Policy 3108 - Fund Balance  
Board Policy 3110 - Preparation of the Budget  
Board Policy 3112 - Budget Implementation and Transfer  
Board Policy 3113 - District Fund Accounts  
Board Policy 3114 - Fiscal Year  
Board Policy 3120 - Revolving Fund  
Board Policy 3130 - State and Federal Projects  
Board Policy 3140 - Banking Services  
Board Policy 3150 - Payment Procedures  
Board Policy 3155 - Payments from Federal Awards  
Board Policy 3160 - Investment of District Funds  
Board Policy 3165 - Procurement Standards  
Board Policy 3166 - Federal Awards - Allowable Grants  
Board Policy 3170 - Purchases by and or Solicitation of School Staff  
Board Policy 3180 - Purchasing Procedure  
Board Policy 3181 - Vendor relations  
Board Policy 3210 - Payroll Deductions  
Board Policy 3310 - Revenue from Tax Sources  
Board Policy 3320 - Tax Rate Hearing  
Board Policy 3325 - Borrowing Authority  
Board Policy 3330 - Bonded Indebtedness  
Board Policy 3340 - Building Use  
Board Policy 3345 - Gate Receipts and Admissions  
Board Policy 3350 - Student Fees and Fines

(Continued next page)



## **WENTZVILLE R-IV SCHOOL DISTRICT**

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## Financial Policies and Procedures (Cont.)

Board Policy 3370 - Fund Raising  
Board Policy 3375 - Cash in School Buildings  
Board Policy 3380 - Sale and Lease of Real Property  
Board Policy 3390 - Sale and Lease of Personal Property  
Board Policy 3410 - Accounting System  
Board Policy 3420 - Annual Report  
Board Policy 3425 - Accountability Portal  
Board Policy 3430 - Authorized Signatures  
Board Policy 3440 - Travel and Reimbursement  
Board Policy 3450 - Sales Tax  
Board Policy 3460 - Student Attendance Accounting  
Board Policy 3470 - Average Daily Attendance Early Childhood Program  
Board Policy 3510 - Annual Audit  
Board Policy 3610 - Management  
Board Policy 3710 - Property Insurance  
Board Policy 3730 - Liability  
Board Policy 3740 - Bonded Employees