ANNUAL BUDGET

WENTZVILLE R-IV SCHOOL DISTRICT

2024-2025 FISCAL YEAR

wentzville.k12.mo.us

MISSOURI SCHOOL DISTRICT: 092-089

Mr. Brian Bishop & Dr. Jeri LaBrot – Co-Interim Superintendents
Mr. Richard F. Angevine, MBA, CPA – Chief Financial Officer
Ms. Susan Lauren-Dawson, MBA, CPFO, SFO – Executive Director of Business Services
Ms. María Gutiérrez-Fisher, BSBA, Accounting – Financial Analyst

District Administration Center | 280 Interstate Drive | Wentzville, Missouri 63385

WENTZVILLE R-IV SCHOOL DISTRICT
2024-2025 Annual Budget

A Message from the Superintendents

With a continued commitment to responsible financial stewardship and valuable community input, the Wentzville School District (WSD) is proud to present another balanced budget for fiscal year 2024-25. This report highlights the District's financial stability and dedication to ensuring every student thrives academically.

Our commitment to responsible financial management is evident in several key areas. We have consistently maintained a 25% fund balance, providing a strong foundation for our future. Our financial practices also underwent third-party review by an independent auditor, resulting in a clean audit of WSD's financial records, accounting practices, and compliance with state and federal requirements.

Our District maintained its tax rate from 2023-24 and is the lowest it has been in over ten years.

This strong financial standing allows us to invest in the future. Without additional taxpayer burden, we were able to break ground on a new REACH Adaptive Learning and Early Childhood Center, funded as a result of the fiscal responsibility of the District and past construction projects that were favorable to budget.

Also this year, our District worked to establish a new five-year strategic plan that focuses on three key areas: academics, resources, and belonging. Notably, the "resources" priority emphasizes responsible financial management and strategic allocation of funds – ensuring we have the tools to achieve our academic goals and support all students.

The report projects positive budget balances through fiscal year 2027-28, showcasing our long-term fiscal stability. This ensures District finances continue to be directed towards our students' educational needs. Our commitment to sound financial management is unwavering, as we know it will continue to benefit both our students and the community for years to come.

Sincerely,
Mr. Brian Bishop & Dr. Jeri LaBrot
Co-Interim *Superintendents of Schools*

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INTRODUCTION

2024-2025 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, a 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

Mrs. Katie Lyczak	President
Mrs. Julie Scott, D.N.P.	Vice President
Mrs. Renee Henke	Secretary
Mr. David Biesenthal	Director
Mr. David Lewis	Director
Mrs. Jen Olson	Director
Mr. Brad Welsh	Director

Executive Administration

Brian Bishop & Jeri LaBrot, Ed.D	Co-Interim Superintendents
Brynne Cramer	Chief Communications Officer
Patrick Brazill	Chief General Counsel
Richard F. Angevine	Chief Financial Officer
Katherine Brettschneider, Ed.D	Asst. Supt. of Academic Services

Executive Summary

The Wentzville R-IV School District has completed its budgeting process for fiscal year 2024-2025 (FY25). 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.

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 for implementation from 2019 to 2024. The District is recommending revisions for adoption for 2024-2029. 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.

FINANCIAL

2024-2025 ANNUAL BUDGET

Major Budget Considerations for Fiscal Year 2024-25 (FY 25)

The budget development process includes data obtained from a wide variety of sources. Some of the key variables used in calculating the balanced FY25 budget include the following:

- 2024-25 is not a reassessment year for real estate and personal property valuations.
- Preliminary assessed values indicate a 4.0% increase since certification by the County Board of Equalization last August.
- We are budgeting a tax rate of $4.6532 which is the lowest rate levied by the District in over 10 years.
- Unrestricted levies have been moved from capital to operations to fund additional salary increases.
- Health insurance is being budgeted for the first time as a self insured program with a newly established fund balance.
- We are budgeting a $5MM increase in state formula funding and classroom trust funds due to an increase in the State Adequacy Target (SAT) which provides Districts with a per-student attendance allowance.
- We are expecting an increase in "Proposition C" sales tax revenues based on positive rate increases anticipated by DESE (Department of Elementary and Secondary Education).
- 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, out of district educational placements, third party taxi services, curriculum expenditures, liability and property insurance, and increased food service costs.
- We are not budgeting any ESSER revenues or expenses (Elementary and Secondary School Emergency Relief Fund).
- We will be drawing down our bond proceeds as required by law to build the new REACH (Reaching Educational Altitudes with Compassion and Hope) Adaptive Learning Center and Early Childhood Center and to fund major maintenance projects.
- FY25 capital expenditures include but are not limited to the new REACH center, future bus purchases, HVAC replacements and repairs, building renovations, information technology infrastructure, roofing replacements, flooring, cement, asphalt, and equipment purchases.
- The operating fund balance is budgeted to remain above 25%.
- This balanced 2024-25 budget is followed up with a balanced five year plan for all funds. This includes a comprehensive five year maintenance plan.

Financial Summary

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

All Funds*

Revenue - All Funds	$	319,284,703
Expenditures - All Funds	$	354,002,757
Surplus/(Drawdown)	$	(34,718,054)

*(Excludes Self-Funded Insurance)

Operating Funds

Revenue - Operating Funds	$	268,916,263
Expenditures - Operating Funds	$	268,721,946
Surplus/(Drawdown)	$	194,317

Total balances in all funds are budgeted to decrease by $34.7 million. This decrease is primarily due to the planned drawdown of bond funds to provide the upkeep of current facilities as well as build a new REACH (Reaching Educational Altitudes with Compassion and Hope) Adaptive Learning Center and Early Childhood Center. The capital fund balance at the end of fiscal year 2024-25 is projected to be $38.7MM.

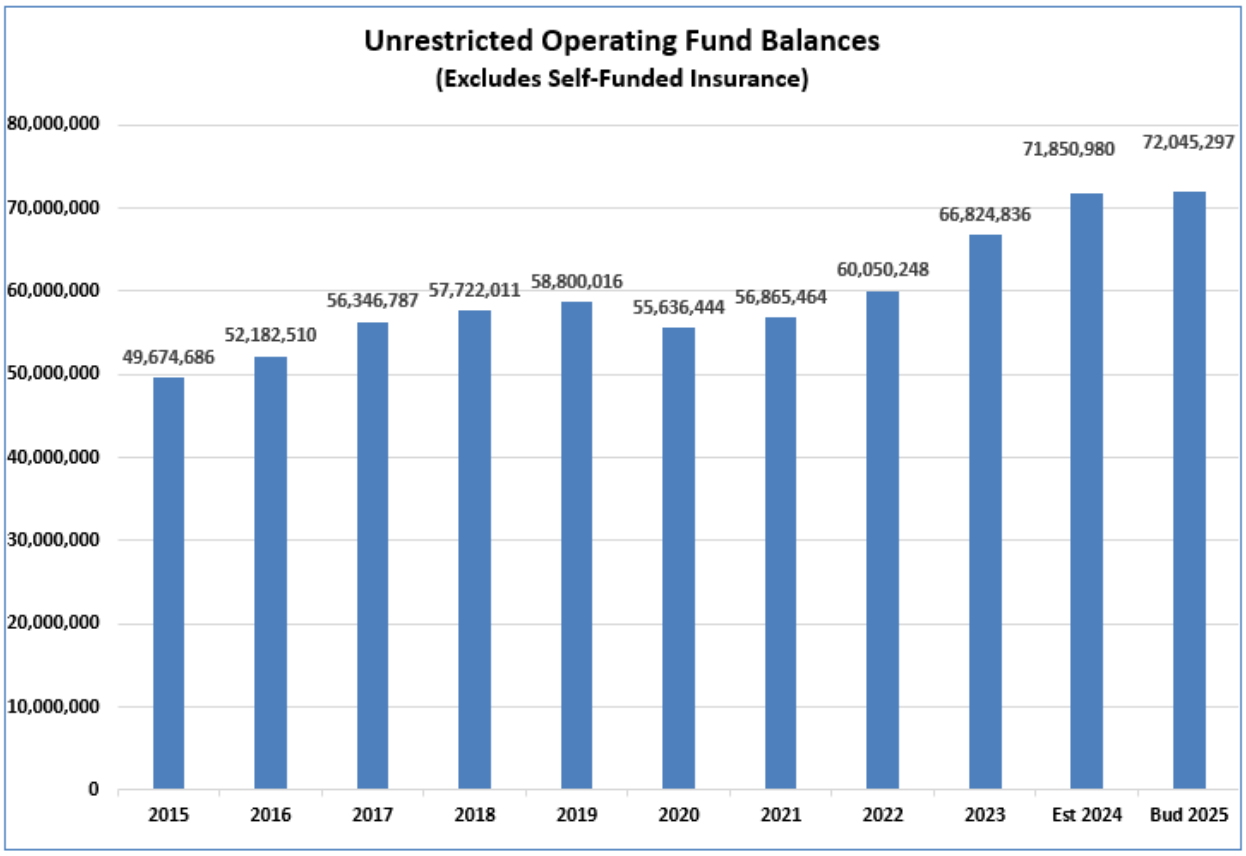
Operating Funds refers to a combination of the General Fund and the Teachers' Fund. The Operating Fund balances are budgeted to remain relatively stable by increasing only $194,317. Operating fund balances at the end of Fiscal Year 2024-25 are projected to be $72,045,297. This represents 26.81% (approximately 3 months) of annual operating expenditures.

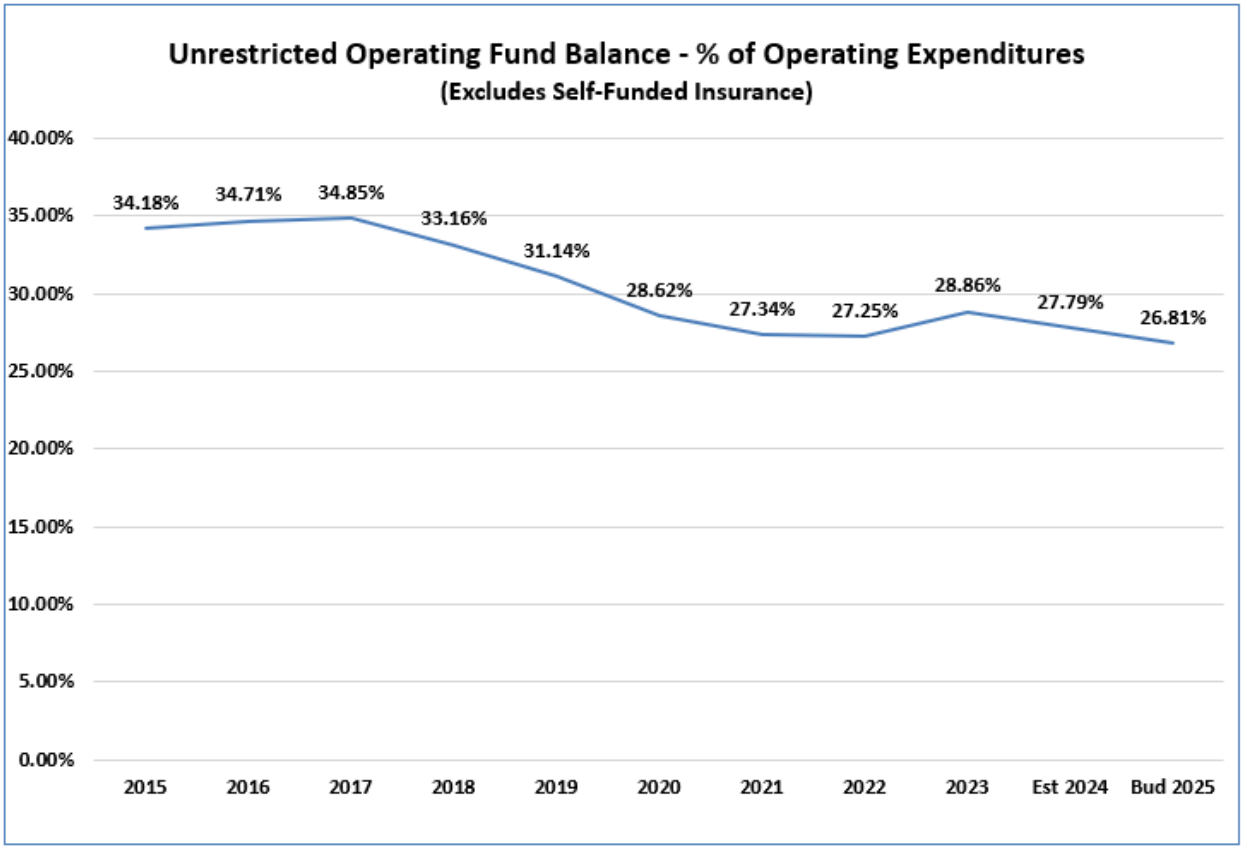
Operating Fund Balances

The budgeted FY25 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.

Fiscal Year	Operating Fund Balance	Fund Balance %
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	31.14%
2020	55,640,620	28.62%
2021	56,869,644	27.34%
2022	60,235,833	27.25%
2023	66,895,155	28.86%
Est 2024	71,850,980	27.79%
Bud 2025	72,045,297	26.81%

(Excludes Self-Funded Insurance)

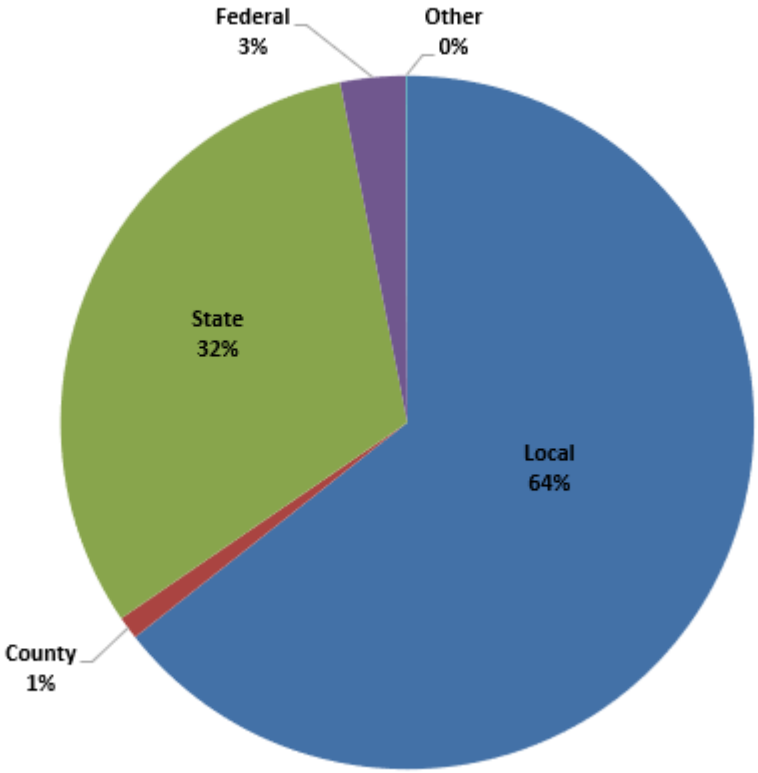

Unrestricted Operating Fund Balances
(Excludes Self-Funded Insurance)
80,000,000
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
0
49,674,686
52,182,510
56,346,787
57,722,011
58,800,016
55,636,444
56,865,464
60,050,248
66,824,836
71,850,980
72,045,297
2015
2016
2017
2018
2019
2020
2021
2022
2023
Est 2024
Bud 2025


Unrestricted Operating Fund Balance - % of Operating Expenditures
(Excludes Self-Funded Insurance)
40.00%
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
34.18%
34.71%
34.85%
33.16%
31.14%
28.62%
27.34%
27.25%
28.86%
27.79%
26.81%
2015
2016
2017
2018
2019
2020
2021
2022
2023
Est 2024
Bud 2025

Revenue Budget

Total revenue for FY25 is projected to be $319,284,703. The chart below shows the distribution by source.

Budgeted Revenue by Source FY25



	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	% Change
Revenues:						
Local	154,782,008	161,890,141	182,289,816	193,283,526	205,537,615	6.3%
County	3,432,090	3,653,596	3,728,464	3,246,000	3,437,000	5.9%
State	92,525,648	94,766,907	98,650,669	94,920,997	100,384,442	5.8%
Federal	10,900,165	15,351,628	10,327,488	16,968,962	9,693,646	-42.9%
Other	105,374,451	21,318,455	132,798	132,000	232,000	75.8%
Total Revenues	**367,014,361**	**296,980,728**	**295,129,235**	**308,551,484**	**319,284,703**	3.5%

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 FY25 is expected to be approximately $3.5 billion. This assessed value represents a 4.0% increase from the August 2023 certified values. The budgeted FY25 District tax rate of $4.6532 will be the lowest tax rate this District has experienced in over 10 years. The District projects that current and delinquent property taxes for all funds will be $162.1 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 the result of post Covid attendance percentages. This decrease is offset by an increase in the per student 2023-24 budgeted rate of $1,310 per student to a 2024-25 budgeted rate of $1,493. This budgeted per student reimbursement rate is based on projections obtained from DESE. The District is budgeting the FY25 Proposition C revenue to be $24,416,330.

Favorable interest rates are expected to increase local earnings on investments by $2.0MM in FY25.

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 increase modestly totalling $3.4 million.

State Revenue

The District's second largest revenue source is Formula Funding received from the state. Formula Funding is made up of Basic Formula funding as well as Classroom Trust Funds (State Gaming monies). Formula Funding is expected to increase approximately $5.1MM, and makes up 86% of our total state funding. The revenues received from the Basic Formula and the Classroom Trust Fund are primarily a factor of the State Adequacy Target (SAT) multiplied by the District's Weighted Average Daily Attendance (WADA). The SAT is expected to increase from $6,375 to $6,760 per student. Due to current trends we are not budgeting an increase in WADA for the FY25 budget.

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. This budget anticipates receiving approximately $5.5 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. The amount of early childhood special education state revenue budgeted for FY25 is $5.6 million.

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 ($4.4 million) and the School Breakfast and Lunch Programs ($2.6 million).

The District is not budgeting to receive ESSER revenues in FY25.

Other Revenue

The District is expecting $232,000 from tuition and transportation provided to other districts as well as the sale of used buses.

Revenues By Object

All Funds

Object Code	Title	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	% Change
	Local:						
5111	Current Taxes	118,155,243	125,943,804	134,448,063	150,042,471	156,132,162	4.1%
5112	Delinquent Taxes	6,226,693	3,965,727	5,134,670	4,724,548	5,962,802	26.2%
5113	Prop C Sales Taxes	17,529,806	20,354,256	21,561,386	21,486,484	24,416,330	13.6%
5114	Financial Institution Taxes	47,474	245,229	141,340	245,000	245,000	0.0%
5115	M & M (Surcharge Taxes)	1,108,382	1,125,319	1,156,089	1,000,000	1,000,000	0.0%
5116	In Lieu of Tax	663,880	1,030,116	2,281,892	2,279,776	2,102,954	-7.8%
5141-5143	Earnings on Investments/Bond Premium	5,387,364	2,524,064	6,656,434	3,500,000	5,500,000	57.1%
5151	Food Service - Program	144,296	36,033	2,860,097	2,874,975	2,875,000	0.0%
5161-5165	Food Service - Non-Program	575,618	846,474	1,520,964	1,250,025	1,250,000	0.0%
5171-5179	Student Activities	1,088,662	2,316,565	2,624,492	1,950,000	1,950,000	0.0%
5181, 5182	Community Services	1,248,623	1,749,091	1,686,307	2,605,247	2,728,367	4.7%
5191-5198	Other Local	2,605,967	1,753,464	2,218,081	1,325,000	1,375,000	3.8%
	Total Local	**154,782,008**	**161,890,141**	**182,289,816**	**193,283,526**	**205,537,615**	6.3%
	County:						
5211	Fines/Forfeitures/Escheats	81,353	65,419	73,605	100,000	100,000	0.0%
5221	State Assessed Utility Taxes	3,350,737	3,588,177	3,654,859	3,146,000	3,337,000	6.1%
	Total County	**3,432,090**	**3,653,596**	**3,728,464**	**3,246,000**	**3,437,000**	5.9%
	State:						
5311	Basic Formula	72,877,135	74,601,352	74,704,550	74,030,065	76,341,730	3.1%
5312	Transportation Aid	2,144,281	2,535,767	7,514,867	5,000,000	5,500,000	10.0%
5314	Early Childhood Special Education	6,082,697	7,009,957	6,309,813	5,623,491	5,623,491	0.0%
5319	Classroom Trust	6,806,170	7,061,386	6,988,265	7,211,767	9,984,883	38.5%
5324	Parents as Teachers	638,525	729,105	961,340	519,800	500,000	-3.8%
5332	Career Education	280,617	262,121	108,018	115,116	334,338	190.4%
5333	Food Service	43,726	81,244	34,655	45,000	45,000	0.0%
5338	MO Quality Pre-K	-	-	-	19,400	-	-100.0%
5359	Career Educ Enhancement Grant	-	-	-	-	-	
5369	Residential Placement/Excess Cost	116,449	101,689	108,405	55,000	55,000	0.0%
5381	High Need Fund--Special Education	3,535,297	2,384,286	1,920,756	2,000,000	2,000,000	0.0%
5384	School Safety Grant	-	-	-	300,000	-	-100.0%
5397	Other State	750	-	-	1,358	-	-100.0%
	Total State	**92,525,648**	**94,766,907**	**98,650,669**	**94,920,997**	**100,384,442**	5.8%
	Federal:						
5412	Medicaid	414,119	950,510	1,244,527	700,000	1,000,000	42.9%
5437-5339, 5441	Individuals with Disabilities (IDEA)	3,289,191	3,877,238	1,744,876	5,202,106	4,427,776	-14.9%
5442-5443	Early Childhood Special Education	507,397	459,268	205,574	498,623	514,907	3.3%
5445	School Lunch Program	3,214,124	6,732,970	3,407,567	2,127,600	2,127,600	0.0%
5446	School Breakfast Program	536,745	1,386,508	576,323	458,955	458,955	0.0%
5448	After School Snack Program	3,964	6,617	6,778	10,000	10,000	0.0%
5451, 5452	Title I	393,847	1,080,429	171,660	1,236,025	517,677	-58.1%
5422-5426,5428	CARES/ESSER	2,010,546	-	2,627,378	5,939,451	-	-100.0%
5427,5455-5499	Other Federal	530,232	858,088	342,806	796,202	636,731	-20.0%
	Total Federal	**10,900,165**	**15,351,628**	**10,327,488**	**16,968,962**	**9,693,646**	-42.9%
	Other:						
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	209,378	51,239	22,592	12,000	112,000	833.3%
58xx	Tuition from Other Districts/Contracted Ed. Svs	151,160	92,216	110,206	120,000	120,000	0.0%
	Total Other	**105,374,451**	**21,318,455**	**132,798**	**132,000**	**232,000**	75.8%
	Total Revenues	**367,014,361**	**296,980,728**	**295,129,235**	**308,551,485**	**319,284,703**	3.5%

(Excludes Self-Funded Insurance)

Revenues By Object

Operating Funds - (General and Teachers' Funds)

Object Code	Title	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	% Change
	Local:						
5111	Current Taxes	83,289,024	87,830,415	93,770,779	104,928,631	111,103,072	5.9%
5112	Delinquent Taxes	4,389,269	2,775,294	3,581,175	3,304,000	4,243,108	28.4%
5113	Prop C Sales Taxes	17,529,806	20,354,256	21,561,386	21,486,484	24,416,330	13.6%
5114	Financial Institution Taxes	-	245,229	141,340	245,000	245,000	0.0%
5115	M & M (Surcharge Taxes)	1,108,382	1,125,319	1,156,089	1,000,000	1,000,000	0.0%
5116	In Lieu of Tax	467,977	718,380	1,591,505	1,590,030	1,590,030	0.0%
5141-5143	Earnings on Investments	265,458	334,656	3,288,301	2,250,000	3,500,000	55.6%
5151	Food Service - Program	144,296	36,033	2,860,097	2,875,000	2,875,000	0.0%
5161-5165	Food Service - Non-Program	575,618	846,474	1,520,964	1,250,000	1,250,000	0.0%
5171-5179	Student Activities	1,088,662	2,316,565	2,624,492	1,950,000	1,950,000	0.0%
5181, 5182	Community Services	1,248,623	1,749,091	1,686,307	2,605,247	2,728,367	4.7%
5191-5198	Other Local	2,556,266	1,751,332	1,848,441	1,325,000	1,375,000	3.8%
	Total Local	**112,663,381**	**120,083,044**	**135,630,875**	**144,809,392**	**156,275,907**	7.9%
	County:						
5211	Fines/Forfeitures/Escheats	81,353	65,419	73,605	100,000	100,000	0.0%
5221	State Assessed Utility Taxes	2,505,923	2,621,685	2,665,043	2,437,000	2,437,000	0.0%
	Total County	**2,587,276**	**2,687,104**	**2,738,648**	**2,537,000**	**2,537,000**	0.0%
	State:						
5311	Basic Formula	72,877,135	74,601,352	74,704,550	74,030,065	76,341,730	3.1%
5312	Transportation Aid	2,144,281	2,535,767	7,514,867	5,000,000	5,500,000	10.0%
5314	Early Childhood Special Education	5,582,697	6,509,957	6,294,035	5,623,491	5,623,491	0.0%
5319	Classroom Trust	6,806,170	7,061,386	6,988,265	7,211,767	9,984,883	38.5%
5324	Parents as Teachers	638,525	729,105	961,340	519,800	500,000	-3.8%
5332	Career Education	280,617	262,121	76,692	93,279	245,606	163.3%
5333	Food Service	43,726	81,244	34,655	45,000	45,000	0.0%
5338	MO Quality Pre-K	-	-	-	17,000	-	-100.0%
5359	Career Educ Enhancement Grant	-	-	-	-	-	
5369	Residential Placement/Excess Cost	116,449	101,689	108,405	55,000	55,000	0.0%
5381	High Need Fund--Special Education	3,535,297	2,384,286	1,920,756	2,000,000	2,000,000	0.0%
5384	School Safety Grant	-	-	-	-	-	
5397	Other State	750	-	-	1,358	-	-100.0%
	Total State	**92,025,648**	**94,266,907**	**98,603,565**	**94,596,760**	**100,295,710**	6.0%
	Federal:						
5412	Medicaid	414,119	950,510	1,244,527	700,000	1,000,000	42.9%
5437-5439, 5441	Individuals with Disabilities (IDEA)	3,289,191	3,877,238	1,744,876	5,185,106	4,421,776	-14.7%
5442-5443	Early Childhood Special Education	507,397	459,268	205,574	498,623	514,907	3.3%
5445	School Lunch Program	3,214,124	6,732,970	3,407,567	2,127,600	2,127,600	0.0%
5446	School Breakfast Program	536,745	1,386,508	576,323	458,955	458,955	0.0%
5448	After School Snack Program	3,964	6,617	6,778	10,000	10,000	0.0%
5451, 5452	Title I	393,847	1,080,429	171,660	1,176,930	517,677	-56.0%
5423-5426,5428	CARES	2,010,546	-	2,595,225	5,939,451	-	-100.0%
5427,5455-5499	Other Federal	514,797	858,088	342,806	776,202	636,731	-18.0%
	Total Federal	**10,884,730**	**15,351,628**	**10,295,335**	**16,872,867**	**9,687,646**	-42.6%
	Other:						
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	151,160	92,216	110,206	120,000	120,000	0.0%
	Total Other	**165,073**	**92,386**	**110,206**	**120,000**	**120,000**	0.0%
	Total Revenues	**218,326,108**	**232,481,069**	**247,378,629**	**258,936,018**	**268,916,263**	3.9%

Revenues By Object

General Fund

Object Code	Title	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	% Change
	Local:						
5111	Current Taxes	55,216,854	58,977,453	62,960,875	72,967,262	78,129,833	7.1%
5112	Delinquent Taxes	2,909,887	1,855,853	2,404,522	2,297,598	2,983,836	29.9%
5113	Prop C Sales Taxes	8,764,903	10,177,128	10,780,693	10,743,242	12,208,165	13.6%
5114	Financial Institution Taxes	-	122,615	70,670	122,500	122,500	0.0%
5115	M & M (Surcharge Taxes)	-	-	-	-	-	
5116	In Lieu of Tax	310,247	482,387	1,068,591	1,067,600	1,067,600	0.0%
5141-5143	Earnings on Investments	238,979	305,395	2,971,877	2,000,000	3,000,000	50.0%
5151	Food Service - Program	144,296	36,033	2,860,097	2,875,000	2,875,000	0.0%
5161-5165	Food Service - Non-Program	575,618	846,474	1,520,964	1,250,000	1,250,000	0.0%
5171-5179	Student Activities	1,088,662	2,316,565	2,624,492	1,950,000	1,950,000	0.0%
5181, 5182	Community Services	1,248,623	1,749,091	1,686,307	2,605,247	2,605,247	0.0%
5191-5198	Other Local	2,519,118	1,741,054	1,839,626	1,325,000	1,375,000	3.8%
	Total Local	**73,017,188**	**78,610,047**	**90,788,713**	**99,203,449**	**107,567,181**	8.4%
	County:						
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	
5221	State Assessed Utility Taxes	1,661,314	1,760,442	1,789,400	1,630,000	1,630,000	0.0%
	Total County	**1,661,314**	**1,760,442**	**1,789,400**	**1,630,000**	**1,630,000**	0.0%
	State:						
5311	Basic Formula	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	0.0%
5312	Transportation Aid	2,144,281	2,535,767	7,514,867	5,000,000	5,500,000	10.0%
5314	Early Childhood Special Education	2,791,348	3,254,979	3,059,734	2,811,746	2,811,746	0.0%
5319	Classroom Trust	3,403,085	3,530,693	3,494,132	3,605,884	4,992,442	38.5%
5324	Parents as Teachers	638,525	729,105	961,340	519,800	500,000	-3.8%
5332	Career Education	280,617	262,121	76,692	93,279	245,606	163.3%
5333	Food Service	43,726	81,244	34,655	45,000	45,000	0.0%
5338	MO Quality Pre-K	-	-	-	17,000	-	-100.0%
5359	Career Educ Enhancement Grant	-	-	-	-	-	
5369	Residential Placement/Excess Cost	116,449	101,689	108,405	55,000	55,000	0.0%
5381	High Need Fund--Special Education	989,883	784,844	630,333	700,000	700,000	0.0%
5384	School Safety Grant	-	-	-	-	-	
5397	Other State	750	-	-	1,358	-	-100.0%
	Total State	**16,408,666**	**17,280,441**	**21,880,158**	**18,849,067**	**20,849,794**	10.6%
	Federal:						
5412	Medicaid	414,119	950,510	1,244,527	700,000	1,000,000	42.9%
5437-5439, 5441	Individuals with Disabilities (IDEA)	4,020	-	-	116,000	14,000	-87.9%
5442-5443	Early Childhood Special Education	-	-	-	-	-	
5445	School Lunch Program	3,214,124	6,732,970	3,407,567	2,127,600	2,127,600	0.0%
5446	School Breakfast Program	536,745	1,386,508	576,323	458,955	458,955	0.0%
5448	After School Snack Program	3,964	6,617	6,778	10,000	10,000	0.0%
5451, 5452	Title I	93,683	540,215	85,830	663,479	85,682	-87.1%
5423-5426,5428	CARES/ESSER	813,853	-	739,122	2,774,271	-	-100.0%
5427,5455-5499	Other Federal	402,765	670,331	268,929	472,229	436,077	-7.7%
	Total Federal	**5,483,273**	**10,287,151**	**6,329,076**	**7,322,534**	**4,132,314**	-43.6%
	Other:						
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	151,160	92,216	110,206	120,000	120,000	0.0%
	Total Other	**165,073**	**92,386**	**110,206**	**120,000**	**120,000**	0.0%
	Total Revenues	**96,735,514**	**108,030,467**	**120,897,553**	**127,125,050**	**134,299,289**	5.6%

Revenues By Object

Teachers' Fund

Object Code	Title	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	% Change
	Local:						
5111	Current Taxes	28,072,169	28,852,962	30,809,904	31,961,369	32,973,239	3.2%
5112	Delinquent Taxes	1,479,382	919,441	1,176,653	1,006,402	1,259,272	25.1%
5113	Prop C Sales Taxes	8,764,903	10,177,128	10,780,693	10,743,242	12,208,165	13.6%
5114	Financial Institution Taxes	-	122,615	70,670	122,500	122,500	0.0%
5115	M & M (Surcharge Taxes)	1,108,382	1,125,319	1,156,089	1,000,000	1,000,000	0.0%
5116	In Lieu of Tax	157,729	235,993	522,915	522,430	522,430	0.0%
5141-5143	Earnings on Investments	26,479	29,261	316,424	250,000	500,000	100.0%
5151	Food Service - Program	-	-	-	-	-	
5161-5165	Food Service - Non-Program	-	-	-	-	-	
5171-5179	Student Activities	-	-	-	-	-	
5181, 5182	Community Services	-	-	-	-	123,120	
5191-5198	Other Local	37,148	10,277	8,815	-	-	
	Total Local	**39,646,193**	**41,472,996**	**44,842,162**	**45,605,943**	**48,708,726**	6.8%
	County:						
5211	Fines/Forfeitures/Escheats	81,353	65,419	73,605	100,000	100,000	0.0%
5221	State Assessed Utility Taxes	844,609	861,244	875,643	807,000	807,000	0.0%
	Total County	**925,962**	**926,663**	**949,248**	**907,000**	**907,000**	0.0%
	State:						
5311	Basic Formula	66,877,135	68,601,352	68,704,550	68,030,065	70,341,730	3.4%
5312	Transportation Aid	-	-	-	-	-	
5314	Early Childhood Special Education	2,791,348	3,254,979	3,234,301	2,811,745	2,811,745	0.0%
5319	Classroom Trust	3,403,085	3,530,693	3,494,132	3,605,883	4,992,441	38.5%
5324	Parents as Teachers	-	-	-	-	-	
5332	Career Education	-	-	-	-	-	
5333	Food Service	-	-	-	-	-	
5338	MO Quality Pre-K	-	-	-	-	-	
5359	Career Educ Enhancement Grant	-	-	-	-	-	
5369	Residential Placement/Excess Cost	-	-	-	-	-	
5381	High Need Fund--Special Education	2,545,414	1,599,442	1,290,424	1,300,000	1,300,000	0.0%
5384	School Safety Grant	-	-	-	-	-	
5397	Other State	-	-	-	-	-	
	Total State	**75,616,982**	**76,986,466**	**76,723,407**	**75,747,693**	**79,445,916**	4.9%
	Federal:						
5412	Medicaid	-	-	-	-	-	
5437-5439, 5441	Individuals with Disabilities (IDEA)	3,285,171	3,877,238	1,744,876	5,069,106	4,407,776	-13.0%
5442-5443	Early Childhood Special Education	507,397	459,268	205,574	498,623	514,907	3.3%
5445	School Lunch Program	-	-	-	-	-	
5446	School Breakfast Program	-	-	-	-	-	
5448	After School Snack Program	-	-	-	-	-	
5451, 5452	Title I	300,164	540,215	85,830	513,450	431,995	-15.9%
5423-5426,5428	CARES/ESSER	1,196,693	-	1,856,103	3,165,180	-	-100.0%
5427,5455-5499	Other Federal	112,032	187,756	73,877	303,973	200,654	-34.0%
	Total Federal	**5,401,457**	**5,064,477**	**3,966,259**	**9,550,332**	**5,555,332**	-41.8%
	Other:						
5631	Net Insurance Recovery	-	-	-	-	-	
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	
5641, 5651	Sale of School Buses/Property	-	-	-	-	-	
58xx	Tuition from Other Districts	-	-	-	-	-	
	Total Other	-	-	-	-	-	
	Total Revenues	**121,590,594**	**124,450,602**	**126,481,076**	**131,810,968**	**134,616,974**	2.1%

Revenues By Object

Capital Projects Fund

Object Code	Title	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	% Change
	Local:						
5111	Current Taxes	13,921,275	14,871,141	15,871,526	15,347,216	13,810,710	-10.0%
5112	Delinquent Taxes	733,641	467,935	606,145	483,255	527,441	9.1%
5113	Prop C Sales Taxes	-	-	-	-	-	
5114	Financial Institution Taxes	47,474	-	-	-	-	
5115	M & M (Surcharge Taxes)	-	-	-	-	-	
5116	In Lieu of Tax	78,220	121,634	269,376	269,126	195,000	-27.5%
5141-5143	Earnings on Investments	5,061,107	298,707	2,603,798	850,000	1,000,000	17.6%
5151	Food Service - Program	-	-	-	-	-	
5161-5165	Food Service - Non-Program	-	-	-	-	-	
5171-5179	Student Activities	-	-	-	-	-	
5181, 5182	Community Services	-	-	-	-	-	
5191-5198	Other Local	49,701	2,133	369,641	-	-	
	Total Local	**19,891,417**	**15,761,550**	**19,720,486**	**16,949,597**	**15,533,151**	-8.4%
	County:						
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	
5221	State Assessed Utility Taxes	375,700	425,126	434,548	308,000	400,000	29.9%
	Total County	**375,700**	**425,126**	**434,548**	**308,000**	**400,000**	29.9%
	State:						
5311	Basic Formula	-	-	-	-	-	
5312	Transportation Aid	-	-	-	-	-	
5314	Early Childhood Special Education	500,000	500,000	15,779	-	-	
5319	Classroom Trust	-	-	-	-	-	
5324	Parents as Teachers	-	-	-	-	-	
5332	Career Education	-	-	31,326	21,837	88,732	306.3%
5333	Food Service	-	-	-	-	-	
5338	MO Quality Pre-K	-	-	-	2,400	-	-100.0%
5359	Career Educ Enhancement Grant	-	-	-	-	-	
5369	Residential Placement/Excess Cost	-	-	-	-	-	
5381	High Need Fund--Special Education	-	-	-	-	-	
5384	School Safety Grant	-	-	-	300,000	-	-100.0%
5397	Other State	-	-	-	-	-	
	Total State	**500,000**	**500,000**	**47,105**	**324,237**	**88,732**	-72.6%
	Federal:						
5412	Medicaid	-	-	-	-	-	
5437-5439, 5441	Individuals with Disabilities (IDEA)	-	-	-	17,000	6,000	-64.7%
5442-5443	Early Childhood Special Education	-	-	-	-	-	
5445	School Lunch Program	-	-	-	-	-	
5446	School Breakfast Program	-	-	-	-	-	
5448	After School Snack Program	-	-	-	-	-	
5451, 5452	Title I	-	-	-	59,095	-	-100.0%
5423-5426,5428	CARES	-	-	32,153	-	-	
5427,5455-5499	Other Federal	15,434	-	-	20,000	-	-100.0%
	Total Federal	**15,434**	**-**	**32,153**	**96,095**	**6,000**	-93.8%
	Other:						
5631	Net Insurance Recovery	-	-	-	-	-	
5611, 5692	Sale/Refunding of Bonds	105,000,000	-	-	-	-	
5641, 5651	Sale of School Buses/Property	209,378	51,069	22,592	12,000	112,000	833.3%
58xx	Tuition from Other Districts	-	-	-	-	-	
	Total Other	**105,209,378**	**51,069**	**22,592**	**12,000**	**112,000**	833.3%
	Total Revenues	**125,991,929**	**16,737,745**	**20,256,884**	**17,689,929**	**16,139,883**	-8.8%

Revenues By Object

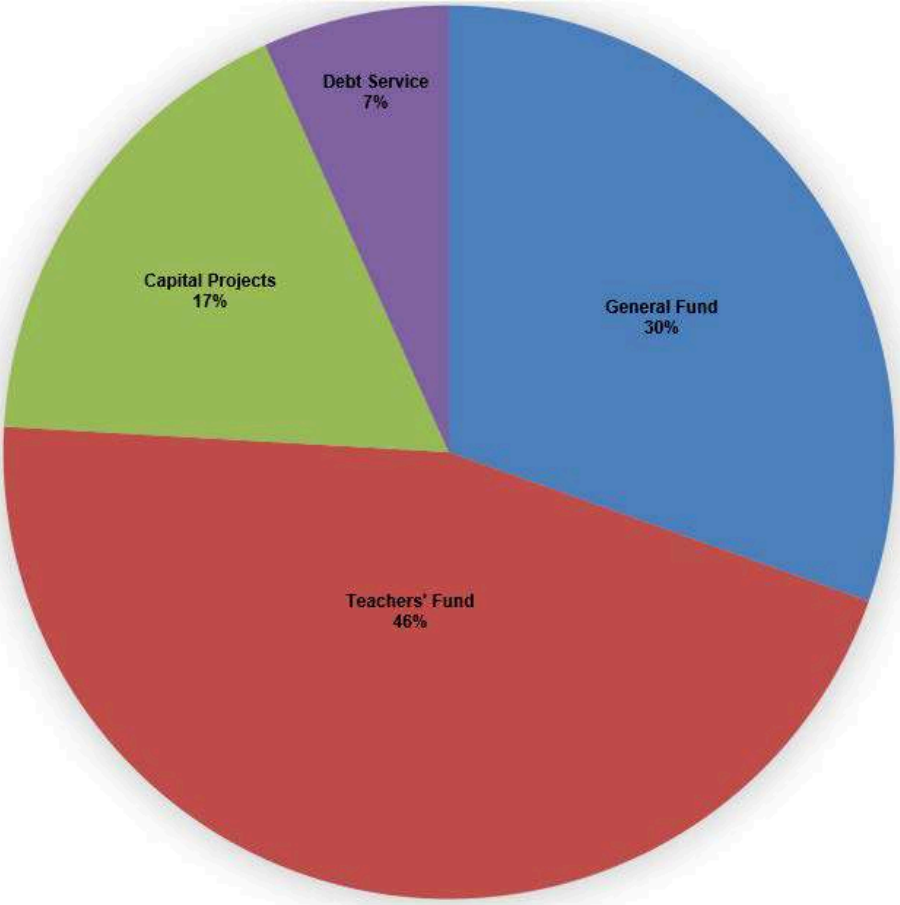
Debt Service Fund

Object Code	Title	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	% Change
	Local:						
5111	Current Taxes	20,944,945	23,242,248	24,805,758	29,766,624	31,218,380	4.9%
5112	Delinquent Taxes	1,103,783	722,498	947,350	937,293	1,192,253	27.2%
5113	Prop C Sales Taxes	-	-	-	-	-	
5114	Financial Institution Taxes	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	-	-	-	-	-	
5116	In Lieu of Tax	117,684	190,102	421,011	420,620	317,924	-24.4%
5141-5143	Earnings on Investments	60,799	1,890,700	764,336	400,000	1,000,000	150.0%
5151-5161	Food Service - Program	-	-	-	-	-	
5165	Food Service - Non-Program	-	-	-	-	-	
5171-5179	Student Activities	-	-	-	-	-	
5181, 5182	Community Services	-	-	-	-	-	
5191-5198	Other Local	-	-	-	-	-	
	Total Local	**22,227,210**	**26,045,548**	**26,938,455**	**31,524,537**	**33,728,557**	7.0%
	County:						
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	
5221	State Assessed Utility Taxes	469,114	541,365	555,268	401,000	500,000	24.7%
	Total County	**469,114**	**541,365**	**555,268**	**401,000**	**500,000**	24.7%
	State:						
5311	Basic Formula	-	-	-	-	-	
5312	Transportation Aid	-	-	-	-	-	
5314	Early Childhood Special Education	-	-	-	-	-	
5319	Classroom Trust	-	-	-	-	-	
5324	Parents as Teachers	-	-	-	-	-	
5332	Career Education	-	-	-	-	-	
5333	Food Service	-	-	-	-	-	
5338	MO Quality Pre-K	-	-	-	-	-	
5359	Career Educ Enhancement Grant	-	-	-	-	-	
5369	Residential Placement/Excess Cost	-	-	-	-	-	
5381	High Need Fund--Special Education	-	-	-	-	-	
5384	School Safety Grant	-	-	-	-	-	
5397	Other State	-	-	-	-	-	
	Total State	-	-	-	-	-	
	Federal:						
5412	Medicaid	-	-	-	-	-	
5437, 5438, 5441	Individuals with Disabilities (IDEA)	-	-	-	-	-	
5442	Early Childhood Special Education	-	-	-	-	-	
5445	School Lunch Program	-	-	-	-	-	
5446	School Breakfast Program	-	-	-	-	-	
5448	After School Snack Program	-	-	-	-	-	
5451, 5452	Title I	-	-	-	-	-	
5423-5426,5428	CARES	-	-	-	-	-	
5424,5427,5455-5499	Other Federal	-	-	-	-	-	
	Total Federal	-	-	-	-	-	
	Other:						
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	-	-	-	-	-	
	Total Other	-	**21,175,000**	-	-	-	
	Total Revenues	**22,696,324**	**47,761,913**	**27,493,722**	**31,925,537**	**34,228,557**	7.2%

Expenditure Budget

Total budgeted expenditures for FY25 are projected to be $354,002,757. The following chart identifies the distribution of expenditures by fund.

Budgeted Expenditures by Fund FY25



	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	% Change
Expenditures:						
General Fund	77,418,558	86,704,901	92,736,744	104,733,424	107,683,757	2.8%
Teachers' Fund	130,603,205	133,679,650	138,791,623	153,835,644	161,038,189	4.7%
Capital Projects	89,756,706	54,170,554	20,427,979	64,144,208	61,328,229	-4.4%
Debt Service	21,737,163	47,654,884	25,589,361	34,182,327	23,952,582	-29.9%
Total Expenditures	**319,515,631**	**322,209,989**	**277,545,707**	**356,895,603**	**354,002,757**	-0.8%

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 83% of the Operating Fund budget consists of salaries and benefits for staff. This percentage includes salary and wage increases of 3.5%, staffing increases, and a 10% 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 makes up 9% of the Operating Fund budget. Purchased Services include tuition and transportation paid to third parties, property services, professional services, legal & audit services, information technology services, and insurance.

Capital Projects

The FY25 Capital Projects budget includes the construction of a combined REACH (Reaching Educational Altitudes with Compassion and Hope) Adaptive Learning Center and Early Childhood Center. It also provides for the upkeep of existing facilities, capital principal and interest, and capital leasing costs..

Debt Service

The Debt Service expenditure budget funds payments on general obligation debt and related interest. The total Debt Service expenditure budget for FY25 is $23,952,582. This includes $11,466,976 for principal payments, $12,475,606 in interest, and $10,000 for fees. The projected year-end balance for this fund is $37,537,014.

Budgeted Expenditures by Fund and Function FY25

	General Fund	Teachers' Fund	Capital Projects Fund	Subtotal	Debt Service Fund	Total All Funds
Instructional Expenditures:						
Elementary	4,316,732	43,026,904	252,900	47,596,536	-	47,596,536
Middle	1,996,292	22,509,327	92,698	24,598,317	-	24,598,317
Senior High	1,594,112	29,578,995	543,300	31,716,407	-	31,716,407
Summer School	151,868	349,103	-	500,971	-	500,971
Special Instruction	11,425,917	18,394,799	50,800	29,871,516	-	29,871,516
Supplemental Instruction	125,274	3,257,211	-	3,382,485	-	3,382,485
Early Childhood Special Education	1,822,831	2,725,244	10,000	4,558,075	-	4,558,075
Career Education	343,020	104,539	88,732	536,291	-	536,291
Student Activities	2,788,332	2,255,933	14,000	5,058,265	-	5,058,265
Tuition & Contracted Education	-	4,401,374	-	4,401,374	-	4,401,374
Total Instructional Expenditures	**24,564,378**	**126,603,429**	**1,052,430**	**152,220,237**	**-**	**152,220,237**
Support Services Expenditures:						
Attendance	3,000,899	1,281,219	-	4,282,118	-	4,282,118
Guidance	112,633	5,735,999	-	5,848,632	-	5,848,632
Health, Psych, Speech & Audio	6,692,008	9,153,215	23,400	15,868,623	-	15,868,623
Improvement of Instruction	1,281,942	1,112,050	-	2,393,992	-	2,393,992
Professional Development	759,216	219,379	-	978,595	-	978,595
Media Services	1,430,174	2,320,969	-	3,751,143	-	3,751,143
Board of Education Services	1,761,500	-	-	1,761,500	-	1,761,500
Executive Administration	2,616,115	3,933,681	50,000	6,599,796	-	6,599,796
Building Level Administration	4,931,186	9,206,730	500,000	14,637,916	-	14,637,916
Business/Central Services	2,423,075	223,545	-	2,646,620	-	2,646,620
Operation of Plant	24,525,523	-	28,619,385	53,144,908	-	53,144,908
Pupil Transportation	15,405,013	-	5,828,394	21,233,407	-	21,233,407
Food Services	7,647,938	-	830,000	8,477,938	-	8,477,938
Central Office Support Services	5,284,079	900,424	1,400,000	7,584,503	-	7,584,503
Total Support Services Expenditures	**77,871,301**	**34,087,211**	**37,251,179**	**149,209,691**	**-**	**149,209,691**
Total Instruction & Support Expenditures	**102,435,679**	**160,690,640**	**38,303,609**	**301,429,928**	**-**	**301,429,928**
Community Services Expenditures	**5,248,078**	**347,549**	**-**	**5,595,627**	**-**	**5,595,627**
Facilities Acquisition & Construction Exp.	**-**	-	**19,718,941**	**19,718,941**	**-**	**19,718,941**
Principal & Interest Expenditures	**-**	-	**3,305,679**	**3,305,679**	**23,952,582**	**27,258,261**
Total Expenditures	**107,683,757**	**161,038,189**	**61,328,229**	**330,050,175**	**23,952,582**	**354,002,757**

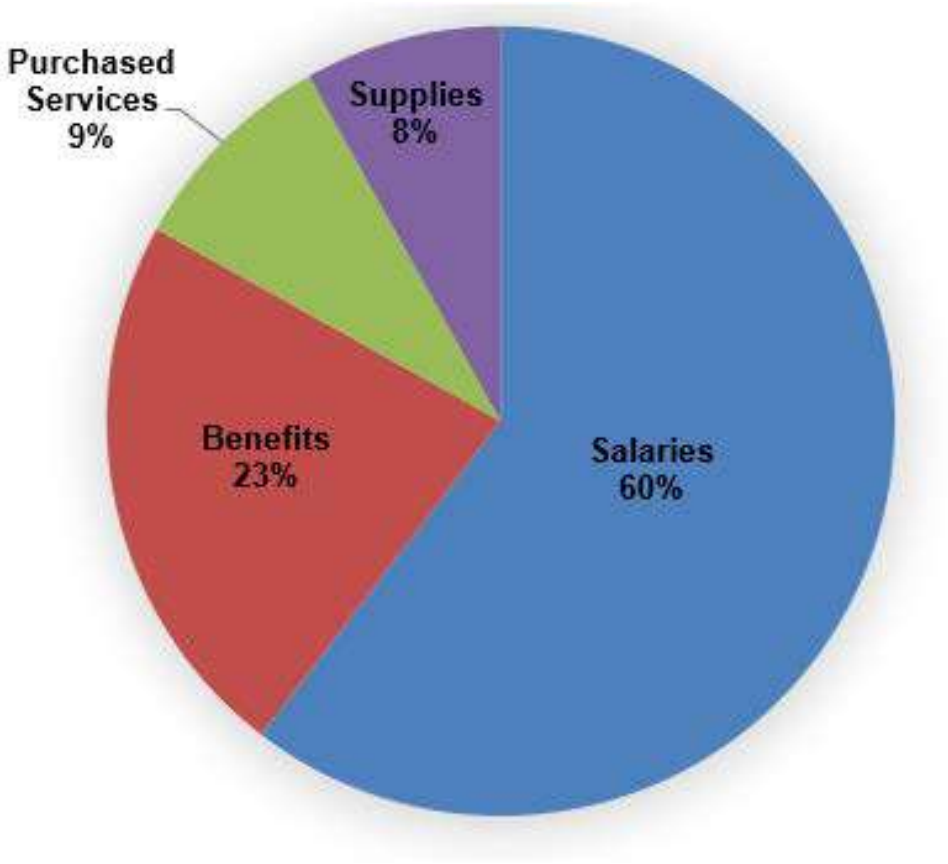
(Excludes Self-Funded Insurance)

Operating Expenditures by Object

General & Teachers' Funds Summary

Operating (General and Teachers' Funds) Expenditures by Object

	Expenses	% of Operating Exp.	% of Operating Rev.
Salaries	$162,293,942	60.4%	60.4%
Benefits	$60,958,988	22.7%	22.7%
Purchased Services	$23,738,773	8.8%	8.8%
Supplies	$21,730,243	8.1%	8.1%
Total Expenses	$268,721,946	100.0%	100.0%
Total Revenues	$268,916,263		



Operating Expenditures by Object

General and Teachers' Funds

Object Code	Title	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	% Change
	Certified Salaries:						
6111, 6112	Regular Salaries	93,555,349	94,940,067	98,207,777	108,132,162	111,621,265	3.2%
6121	Substitute Salaries	1,278,647	1,713,918	2,360,933	2,155,348	2,497,433	15.9%
6131	Extra Duty Pay	2,107,122	3,008,400	2,904,627	4,137,324	3,431,364	-17.1%
6141	Sick Leave Salaries	654,052	779,591	315,232	129,707	376,000	189.9%
	Total Certified Salaries	**97,595,170**	**100,441,976**	**103,788,569**	**114,554,542**	**117,926,062**	2.9%
	Non-Certified Salaries:						
6151-6159	Regular Salaries	32,342,348	34,393,272	35,215,419	40,667,803	42,931,005	5.6%
6161	Substitute Salaries	613,261	767,887	874,348	1,609,678	1,000,000	-37.9%
6171	Sick Leave Salaries	737,096	838,492	443,297	247,375	436,875	76.6%
	Total Non-Certified Salaries	**33,692,705**	**35,999,652**	**36,533,064**	**42,524,856**	**44,367,880**	4.3%
	Benefits:						
6211	Certified Retirement	15,796,042	16,176,674	16,652,764	18,388,971	19,161,042	4.2%
6221	Non-Certified Retirement	2,662,604	2,845,824	2,926,883	3,591,688	3,627,446	1.0%
6231	OASDI	2,170,750	2,325,803	2,417,497	2,938,811	3,019,823	2.8%
6232	Medicare	1,834,933	1,906,685	1,959,500	2,285,600	2,292,756	0.3%
6241-6291	Employee Insurance	23,774,168	24,504,161	25,390,818	29,817,223	32,857,921	10.2%
	Total Benefits	**46,238,496**	**47,759,147**	**49,347,462**	**57,022,293**	**60,958,988**	6.9%
	Purchased Services:						
6311	Tuition	3,499,097	3,552,622	3,791,646	3,915,503	4,447,974	13.6%
6312-6314	Professional Services	2,489,212	2,488,079	4,346,293	3,779,329	2,892,854	-23.5%
6315	Audit Services	16,000	17,000	16,000	16,000	16,000	0.0%
6316,18,19	Technical Services	1,680,333	2,073,882	2,952,264	3,506,099	4,321,457	23.3%
6317	Legal Services	129,726	111,963	214,518	370,170	400,000	8.1%
6330-6339	Property Services	2,522,684	2,629,762	3,612,674	5,107,656	4,775,054	-6.5%
6341	Contracted Transportation	193,947	254,627	1,018,145	1,862,206	2,096,213	12.6%
6343-6349	Travel	34,253	197,553	325,977	528,714	419,593	-20.6%
6351	Property Insurance	779,325	877,701	971,324	1,258,885	1,411,694	12.1%
6352	Liability Insurance	806,338	917,607	1,024,128	1,072,755	1,135,000	5.8%
6353	Fidelity Premium	1,142	1,082	1,140	1,500	1,500	0.0%
6359	Judgments Against LEA	150,000	20,000	12,000	21,689	-	-100.0%
6360-6398	Other Purchased Services	1,117,718	1,845,152	2,236,438	1,489,688	1,821,434	22.3%
	Total Purchased Services	**13,419,776**	**14,987,030**	**20,522,547**	**22,930,194**	**23,738,773**	3.5%
	Materials and Supplies:						
641x	General Supplies	10,827,233	12,467,031	12,957,704	11,041,917	10,920,383	-1.1%
643x	Regular Textbooks	691,629	707,343	474,024	2,386,196	2,499,173	4.7%
644x	Library Books	527,327	269,000	312,044	252,061	209,577	-16.9%
645x	Periodicals	6,204	3,450	7,063	5,508	12,070	119.1%
6471	Food Service - Food Only	1,618,481	3,125,356	2,589,446	2,777,013	2,751,313	-0.9%
648x	Energy Supplies/Service	3,366,858	4,535,409	4,947,326	5,049,528	5,312,727	5.2%
649x	Other Supplies	37,883	89,155	49,118	24,960	25,000	0.2%
	Total Materials and Supplies	**17,075,615**	**21,196,745**	**21,336,725**	**21,537,184**	**21,730,243**	0.9%
	Total Expenditures	**208,021,762**	**220,384,550**	**231,528,367**	**258,569,068**	**268,721,946**	3.9%

Revenues by Source - Expenditures by Fund - All Funds

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	% Change
Revenues:						
Local	154,782,008	161,890,141	182,289,816	193,283,526	205,537,615	6.3%
County	3,432,090	3,653,596	3,728,464	3,246,000	3,437,000	5.9%
State	92,525,648	94,766,907	98,650,669	94,920,997	100,384,442	5.8%
Federal	10,900,165	15,351,628	10,327,488	16,968,962	9,693,646	-42.9%
Other	105,374,451	21,318,455	132,798	132,000	232,000	75.8%
Total Revenues	**367,014,361**	**296,980,728**	**295,129,235**	**308,551,484**	**319,284,703**	3.5%
Expenditures:						
General Fund	77,418,558	86,704,901	92,736,744	104,733,424	107,683,757	2.8%
Teachers' Fund	130,603,205	133,679,650	138,791,623	153,835,644	161,038,189	4.7%
Capital Projects	89,756,706	54,170,554	20,427,979	64,144,208	61,328,229	-4.4%
Debt Service	21,737,163	47,654,884	25,589,361	34,182,327	23,952,582	-29.9%
Total Expenditures	**319,515,631**	**322,209,989**	**277,545,707**	**356,895,603**	**354,002,757**	-0.8%
Yearly Increase (Decrease)	**47,498,730**	**(25,229,261)**	**17,583,528**	**(48,344,119)**	**(34,718,054)**	-28.2%
Fund Balance - July 1	**139,174,855**	**186,673,585**	**161,444,324**	**179,027,852**	**182,989,160**	2.2%
Transfers				**(8,000,000)**		
Variance from 2023-24 Budget				**60,305,427**		
Fund Balance - June 30	**186,673,585**	**161,444,324**	**179,027,852**	**182,989,160**	**148,271,106**	-19.0%

(Excludes Self-Funded Insurance)

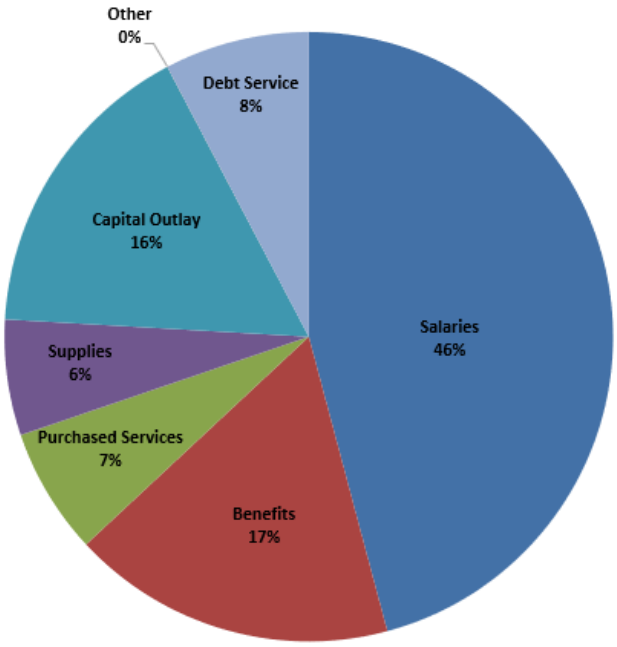
Revenues by Source - Expenditures by Object

All Funds

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	% Change
Revenues:						
Local	154,782,008	161,890,141	182,289,816	193,283,526	205,537,615	6.3%
County	3,432,090	3,653,596	3,728,464	3,246,000	3,437,000	5.9%
State	92,525,648	94,766,907	98,650,669	94,920,997	100,384,442	5.8%
Federal	10,900,165	15,351,628	10,327,488	16,968,962	9,693,646	-42.9%
Other	105,374,451	21,318,455	132,798	132,000	232,000	75.8%
Total Revenues	**367,014,361**	**296,980,728**	**295,129,235**	**308,551,484**	**319,284,703**	3.5%
Expenditures:						
Salaries	131,287,875	136,441,628	140,321,634	157,079,398	162,293,942	3.3%
Benefits	46,238,496	47,759,147	49,347,462	57,022,293	60,958,988	6.9%
Purchased Services	13,419,776	14,987,030	20,522,547	22,930,194	23,738,773	3.5%
Supplies	17,075,615	21,196,745	21,336,725	21,537,184	21,730,243	0.9%
Capital Outlay	85,133,059	50,067,800	16,586,210	60,564,391	58,022,550	-4.2%
Other	355,847	143,667	11,639	44,250	17,500	-60.5%
Debt Service	26,004,964	51,613,971	29,419,492	37,717,894	27,240,761	-27.8%
Total Expenditures	**319,515,631**	**322,209,989**	**277,545,707**	**356,895,603**	**354,002,757**	-0.8%
Yearly Increase (Decrease)	**47,498,730**	**(25,229,261)**	**17,583,528**	**(48,344,119)**	**(34,718,054)**	-28.2%
Fund Balance - July 1	**139,174,855**	**186,673,585**	**161,444,324**	**179,027,852**	**182,989,160**	2.2%
Transfers				**(8,000,000)**		
Variance from 2023-24 Budget				**60,305,427**		
Fund Balance - June 30	**186,673,585**	**161,444,324**	**179,027,852**	**182,989,160**	**148,271,106**	-19.0%

(Excludes Self-Funded Insurance)

Budgeted Expenditures by Object - All Funds FY25



(Excludes Self-Funded Insurance)

REVENUES BY SOURCE
EXPENDITURES BY OBJECT
Operating Fund (General and Teachers' Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	% Change
Revenues:						
Local	112,663,381	120,083,044	135,630,875	144,809,392	156,275,907	7.9%
County	2,587,276	2,687,104	2,738,648	2,537,000	2,537,000	0.0%
State	92,025,648	94,266,907	98,603,565	94,596,760	100,295,710	6.0%
Federal	10,884,730	15,351,628	10,295,335	16,872,867	9,687,646	-42.6%
Other	165,073	92,386	110,206	120,000	120,000	0.0%
Total Revenues	**218,326,108**	**232,481,069**	**247,378,629**	**258,936,018**	**268,916,263**	3.9%
Expenditures:						
Salaries	131,287,875	136,441,628	140,321,634	157,079,398	162,293,942	3.3%
Benefits	46,238,496	47,759,147	49,347,462	57,022,293	60,958,988	6.9%
Purchased Services	13,419,776	14,987,030	20,522,547	22,930,194	23,738,773	3.5%
Supplies	17,075,615	21,196,745	21,336,725	21,537,184	21,730,243	0.9%
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
Total Expenditures	**208,021,762**	**220,384,550**	**231,528,367**	**258,569,068**	**268,721,946**	3.9%
Yearly Increase (Decrease)	**10,304,346**	**12,096,519**	**15,850,262**	**366,950**	**194,317**	-47.0%
Fund Balance - July 1	**55,640,620**	**56,869,644**	**60,235,833**	**66,895,155**	**71,850,980**	7.4%
Transfers	**(9,075,322)**	**(8,730,330)**	**(9,190,940)**	**(11,000,000)**	-	-100.0%
Variance from 2023-24 Budget				**15,588,875**	-	-100.0%
Fund Balance - June 30	**56,869,644**	**60,235,833**	**66,895,155**	**71,850,980**	**72,045,297**	0.3%

REVENUES BY SOURCE
EXPENDITURES BY OBJECT
General Fund

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	% Change
Revenues:						
Local	73,017,188	78,610,047	90,788,713	99,203,449	107,567,181	8.4%
County	1,661,314	1,760,442	1,789,400	1,630,000	1,630,000	0.0%
State	16,408,666	17,280,441	21,880,158	18,849,067	20,849,794	10.6%
Federal	5,483,273	10,287,151	6,329,076	7,322,534	4,132,314	-43.6%
Other	165,073	92,386	110,206	120,000	120,000	0.0%
Total Revenues	**96,735,514**	**108,030,467**	**120,897,553**	**127,125,050**	**134,299,289**	5.6%
Expenditures:						
Salaries	33,768,056	36,165,507	36,731,115	42,695,699	44,231,095	3.6%
Benefits	16,552,608	17,168,383	17,397,491	21,292,117	22,385,020	5.1%
Purchased Services	10,022,279	12,174,265	17,271,413	19,208,424	19,337,399	0.7%
Supplies	17,075,615	21,196,745	21,336,725	21,537,184	21,730,243	0.9%
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
Total Expenditures	**77,418,558**	**86,704,901**	**92,736,744**	**104,733,424**	**107,683,757**	2.8%
Yearly Increase (Decrease)	**19,316,956**	**21,325,566**	**28,160,810**	**22,391,626**	**26,615,532**	18.9%
Fund Balance - July 1	**55,640,620**	**56,869,644**	**60,235,833**	**66,895,155**	**71,850,980**	7.4%
Transfers	**(18,087,932)**	**(17,959,378)**	**(21,501,487)**	**(33,024,676)**	**(26,421,215)**	-20.0%
Variance from 2023-24 Budget				**15,588,875**		
Fund Balance - June 30	**56,869,644**	**60,235,833**	**66,895,155**	**71,850,980**	**72,045,297**	0.3%

REVENUES BY SOURCE
EXPENDITURES BY OBJECT
Teachers' Fund

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	% Change
Revenues:						
Local	39,646,193	41,472,996	44,842,162	45,605,943	48,708,726	6.8%
County	925,962	926,663	949,248	907,000	907,000	0.0%
State	75,616,982	76,986,466	76,723,407	75,747,693	79,445,916	4.9%
Federal	5,401,457	5,064,477	3,966,259	9,550,332	5,555,332	-41.8%
Other	-	-	-	-	-	
Total Revenues	**121,590,594**	**124,450,602**	**126,481,076**	**131,810,968**	**134,616,974**	2.1%
Expenditures:						
Salaries	97,519,819	100,276,121	103,590,518	114,383,699	118,062,847	3.2%
Benefits	29,685,888	30,590,764	31,949,970	35,730,175	38,573,968	8.0%
Purchased Services	3,397,497	2,812,765	3,251,134	3,721,770	4,401,374	18.3%
Supplies	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
Total Expenditures	**130,603,205**	**133,679,650**	**138,791,623**	**153,835,644**	**161,038,189**	4.7%
Yearly Increase (Decrease)	**(9,012,610)**	**(9,229,047)**	**(12,310,547)**	**(22,024,676)**	**(26,421,215)**	20.0%
Fund Balance - July 1	**0**	**0**	**0**	**0**	**0**	0.0%
Transfers	**9,012,610**	**9,229,047**	**12,310,547**	**22,024,676**	**26,421,215**	20.0%
Fund Balance - June 30	**0**	**0**	**0**	**0**	**0**	0.0%

REVENUES BY SOURCE
EXPENDITURES BY OBJECT
Capital Projects Fund

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	% Change
Revenues:						
Local	19,891,417	15,761,550	19,720,486	16,949,597	15,533,151	-8.4%
County	375,700	425,126	434,548	308,000	400,000	29.9%
State	500,000	500,000	47,105	324,237	88,732	-72.6%
Federal	15,434	-	32,153	96,095	6,000	-93.8%
Other	105,209,378	51,069	22,592	12,000	112,000	833.3%
Total Revenues	**125,991,929**	**16,737,745**	**20,256,884**	**17,689,929**	**16,139,883**	-8.8%
Expenditures:						
Salaries	-	-	-	-	-	
Benefits	-	-	-	-	-	
Purchased Services	-	-	-	-	-	
Supplies	-	-	-	-	-	
Capital Outlay	85,133,059	50,067,800	16,586,210	60,564,391	58,022,550	-4.2%
Other	353,112	6,304	5,936	7,500	7,500	0.0%
Debt Service	4,270,535	4,096,449	3,835,834	3,572,317	3,298,179	-7.7%
Total Expenditures	**89,756,706**	**54,170,554**	**20,427,979**	**64,144,208**	**61,328,229**	-4.4%
Yearly Increase (Decrease)	**36,235,223**	**(37,432,809)**	**(171,095)**	**(46,454,279)**	**(45,188,346)**	-2.7%
Fund Balance - July 1	**56,986,958**	**102,297,502**	**73,595,024**	**82,614,868**	**83,877,141**	1.5%
Transfers	**9,075,322**	**8,730,330**	**9,190,940**	**3,000,000**	-	-100.0%
Variance from 2023-24 Budget				**44,716,552**		-100.0%
Fund Balance - June 30	**102,297,502**	**73,595,024**	**82,614,868**	**83,877,141**	**38,688,795**	-53.9%

REVENUES BY SOURCE
EXPENDITURES BY OBJECT
Debt Service Fund

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	% Change
Revenues:						
Local	22,227,210	26,045,548	26,938,455	31,524,537	33,728,557	7.0%
County	469,114	541,365	555,268	401,000	500,000	24.7%
State	-	-	-	-	-	
Federal	-	-	-	-	-	
Other	-	21,175,000	-	-	-	
Total Revenues	**22,696,324**	**47,761,913**	**27,493,722**	**31,925,537**	**34,228,557**	7.2%
Expenditures:						
Principal	11,218,131	36,735,000	15,140,000	22,725,706	11,466,976	-49.5%
Interest	10,516,297	10,782,521	10,443,658	11,419,871	12,475,606	9.2%
Other	2,735	137,363	5,703	36,750	10,000	-72.8%
Total Expenditures	**21,737,163**	**47,654,884**	**25,589,361**	**34,182,327**	**23,952,582**	-29.9%
Yearly Increase (Decrease)	**959,161**	**107,029**	**1,904,361**	**(2,256,790)**	**10,275,975**	555.3%
Fund Balance - July 1	**26,547,277**	**27,506,439**	**27,613,468**	**29,517,829**	**27,261,039**	-7.6%
Fund Balance - June 30	**27,506,439**	**27,613,468**	**29,517,829**	**27,261,039**	**37,537,014**	37.7%

Revenues by Source - Expenditures by Function
All Funds

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	% Change
Revenues:						
Local	154,782,008	161,890,141	182,289,816	193,283,526	205,537,615	6.3%
County	3,432,090	3,653,596	3,728,464	3,246,000	3,437,000	5.9%
State	92,525,648	94,766,907	98,650,669	94,920,997	100,384,442	5.8%
Federal	10,900,165	15,351,628	10,327,488	16,968,962	9,693,646	-42.9%
Other	105,374,451	21,318,455	132,798	132,000	232,000	75.8%
Total Revenues	**367,014,361**	**296,980,728**	**295,129,235**	**308,551,484**	**319,284,703**	3.5%
Instructional Expenditures:						
Elementary	40,856,434	44,345,317	41,315,612	45,864,796	47,596,536	3.8%
Middle	13,943,412	15,321,032	22,798,873	23,823,130	24,598,317	3.3%
Senior High	24,613,658	26,069,742	27,912,034	30,641,730	31,716,407	3.5%
Summer School	423,111	1,667,390	1,403,237	723,978	500,971	-30.8%
Special Instruction	30,034,251	25,928,349	26,159,109	30,056,401	29,871,516	-0.6%
Supplemental Instruction	3,168,861	3,133,638	3,301,720	3,765,380	3,382,485	-10.2%
Early Childhood Special Education	2,741,893	2,979,584	3,236,315	3,967,446	4,558,075	14.9%
Career Education	467,880	408,699	307,228	319,676	536,291	67.8%
Student Activities	3,212,052	4,522,227	5,203,499	4,894,257	5,058,265	3.4%
Tuition & Contracted Education	3,397,497	2,812,765	3,200,541	3,755,503	4,401,374	17.2%
Total Instructional Expenditures	**122,859,049**	**127,188,742**	**134,838,168**	**147,812,298**	**152,220,237**	3.0%
Support Services Expenditures:						
Attendance	3,519,171	3,492,723	3,768,810	4,144,357	4,282,118	3.3%
Guidance	4,198,552	4,334,705	5,053,117	5,679,525	5,848,632	3.0%
Health, Psych, Speech & Audio	12,615,862	13,001,287	13,629,925	15,317,357	15,868,623	3.6%
Improvement of Instruction	1,790,987	1,531,365	3,172,893	1,911,023	2,393,992	25.3%
Professional Development	428,871	562,376	859,603	931,024	978,595	5.1%
Media Services	3,623,313	3,550,778	3,714,348	3,662,614	3,751,143	2.4%
Board of Education Services	1,405,324	1,171,442	1,329,190	1,636,894	1,761,500	7.6%
Executive Administration	4,866,191	4,453,918	5,323,901	5,484,171	6,599,796	20.3%
Building Level Administration	10,875,542	11,111,323	12,228,253	13,715,043	14,637,916	6.7%
Business/Central Services	1,860,866	1,847,550	2,070,084	2,311,416	2,646,620	14.5%
Operation of Plant	21,532,249	22,473,963	23,545,377	54,632,484	53,144,908	-2.7%
Pupil Transportation	11,192,528	12,679,041	13,543,913	16,699,709	21,233,407	27.1%
Food Services	5,022,603	7,082,150	6,626,759	7,066,555	8,477,938	20.0%
Central Office Support Services	4,722,154	6,226,733	4,913,654	5,855,006	7,584,503	29.5%
Total Support Services Expenditures	**87,654,213**	**93,519,355**	**99,779,825**	**139,047,178**	**149,209,691**	7.3%
Total Instruction & Support Expenditures	**210,513,262**	**220,708,097**	**234,617,993**	**286,859,476**	**301,429,928**	5.1%
Community Services Expenditures	**4,037,339**	**4,006,204**	**4,043,288**	**5,465,744**	**5,595,627**	2.4%
Facilities Acquisition & Construction Exp.	**78,604,221**	**45,738,049**	**9,453,295**	**26,808,239**	**19,718,941**	-26.4%
Principal & Interest Expenditures	**26,360,810**	**51,757,638**	**29,431,131**	**37,762,144**	**27,258,261**	-27.8%
Total Expenditures	**319,515,631**	**322,209,989**	**277,545,707**	**356,895,603**	**354,002,757**	-0.8%
Yearly Increase (Decrease)	**47,498,730**	**(25,229,261)**	**17,583,528**	**(48,344,119)**	**(34,718,054)**	-28.2%
Fund Balance - July 1	**139,174,855**	**186,673,585**	**161,444,324**	**179,027,852**	**182,989,161**	2.2%
Transfers				**(8,000,000)**		
Variance from 2023-24 Budget				**60,305,427**		
Fund Balance - June 30	**186,673,585**	**161,444,324**	**179,027,852**	**182,989,161**	**148,271,107**	-19.0%

(Excludes Self-Funded Insurance)

REVENUES BY SOURCE
EXPENDITURES BY FUNCTION
Operating Fund (General and Teachers' Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	% Change
Revenues:						
Local	112,663,381	120,083,044	135,630,875	144,809,392	156,275,907	7.9%
County	2,587,276	2,687,104	2,738,648	2,537,000	2,537,000	0.0%
State	92,025,648	94,266,907	98,603,565	94,596,760	100,295,710	6.0%
Federal	10,884,730	15,351,628	10,295,335	16,872,867	9,687,646	-42.6%
Other	165,073	92,386	110,206	120,000	120,000	0.0%
Total Revenues	**218,326,108**	**232,481,069**	**247,378,629**	**258,936,018**	**268,916,263**	3.9%
Instructional Expenditures:						
Elementary	40,501,776	44,315,061	40,764,668	45,851,146	47,343,636	3.3%
Middle	13,928,271	15,299,638	20,743,786	23,777,362	24,505,619	3.1%
Senior High	24,081,476	26,012,503	27,735,586	30,603,922	31,173,107	1.9%
Summer School	423,111	1,667,390	1,403,237	723,978	500,971	-30.8%
Special Instruction	30,025,184	25,884,892	25,965,825	29,987,101	29,820,716	-0.6%
Supplemental Instruction	3,168,861	3,133,638	3,301,720	3,713,485	3,382,485	-8.9%
Early Childhood Special Education	2,736,602	2,968,079	3,231,521	3,957,446	4,548,075	14.9%
Career Education	331,954	282,215	275,902	239,459	447,559	86.9%
Student Activities	3,212,052	4,489,556	5,202,328	4,884,957	5,044,265	3.3%
Tuition & Contracted Education	3,397,497	2,812,765	3,200,541	3,755,503	4,401,374	17.2%
Total Instructional Expenditures	**121,806,784**	**126,865,736**	**131,825,113**	**147,494,360**	**151,167,807**	2.5%
Support Services Expenditures:						
Attendance	3,519,171	3,460,570	3,736,657	4,144,357	4,282,118	3.3%
Guidance	4,198,552	4,334,705	5,053,117	5,679,525	5,848,632	3.0%
Health, Psych, Speech & Audio	12,581,108	12,993,053	13,622,580	15,266,400	15,845,223	3.8%
Improvement of Instruction	1,790,987	1,531,365	3,172,893	1,911,023	2,393,992	25.3%
Professional Development	428,871	562,376	859,603	931,024	978,595	5.1%
Media Services	3,623,313	3,550,778	3,714,348	3,662,614	3,751,143	2.4%
Board of Education Services	1,405,324	1,171,442	1,329,190	1,636,894	1,761,500	7.6%
Executive Administration	4,659,097	4,453,918	4,984,200	5,434,171	6,549,796	20.5%
Building Level Administration	10,862,398	11,111,323	12,228,253	13,513,112	14,137,916	4.6%
Business/Central Services	1,844,916	1,840,952	2,048,335	2,306,810	2,646,620	14.7%
Operation of Plant	17,654,501	19,751,314	21,157,736	23,998,341	24,525,523	2.2%
Pupil Transportation	9,958,137	11,479,379	12,652,673	14,911,736	15,405,013	3.3%
Food Services	5,005,264	7,073,531	6,380,806	7,030,655	7,647,938	8.8%
Central Office Support Services	4,646,002	6,197,903	4,723,115	5,194,902	6,184,503	19.0%
Total Support Services Expenditures	**82,177,639**	**89,512,610**	**95,663,504**	**105,621,564**	**111,958,512**	6.0%
Total Instruction & Support Expenditures	**203,984,423**	**216,378,347**	**227,488,617**	**253,115,924**	**263,126,319**	4.0%
Community Services Expenditures	**4,037,339**	**4,006,204**	**4,039,750**	**5,453,144**	**5,595,627**	2.6%
Facilities Acquisition & Construction Exp.	-	-	-	-	-	
Principal & Interest Expenditures	-	-	-	-	-	
Total Expenditures	**208,021,762**	**220,384,551**	**231,528,367**	**258,569,068**	**268,721,946**	3.9%
Yearly Increase (Decrease)	**10,304,346**	**12,096,519**	**15,850,262**	**366,950**	**194,317**	-47.0%
Fund Balance - July 1	**55,640,620**	**56,869,644**	**60,235,832**	**66,895,155**	**71,850,980**	7.4%
Transfers	**(9,075,322)**	**(8,730,330)**	**(9,190,940)**	**(11,000,000)**	-	-100.0%
Variance from 2023-24 Budget				**15,588,875**		-100.0%
Fund Balance - June 30	**56,869,644**	**60,235,832**	**66,895,155**	**71,850,980**	**72,045,297**	0.3%

REVENUES BY SOURCE
EXPENDITURES BY FUNCTION
General Fund

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	% Change
Revenues:						
Local	73,017,188	78,610,047	90,788,713	99,203,449	107,567,181	8.4%
County	1,661,314	1,760,442	1,789,400	1,630,000	1,630,000	0.0%
State	16,408,666	17,280,441	21,880,158	18,849,067	20,849,794	10.6%
Federal	5,483,273	10,287,151	6,329,076	7,322,534	4,132,314	-43.6%
Other	165,073	92,386	110,206	120,000	120,000	0.0%
Total Revenues	**96,735,514**	**108,030,467**	**120,897,553**	**127,125,050**	**134,299,289**	5.6%
Instructional Expenditures:						
Elementary	3,880,748	3,217,587	4,880,405	5,038,885	4,316,732	-14.3%
Middle	1,677,506	2,650,334	1,406,994	1,929,832	1,996,292	3.4%
Senior High	1,653,325	2,054,300	1,949,142	2,935,983	1,594,112	-45.7%
Summer School	141,042	881,495	739,141	149,000	151,868	1.9%
Special Instruction	7,917,465	8,571,220	9,058,998	11,287,554	11,425,917	1.2%
Supplemental Instruction	92,555	12,532	78,459	367,560	125,274	-65.9%
Early Childhood Special Education	988,756	1,166,207	1,329,411	1,465,930	1,822,831	24.3%
Career Education	331,954	282,215	195,458	132,504	343,020	158.9%
Student Activities	1,736,416	2,590,590	3,168,262	2,774,175	2,788,332	0.5%
Tuition & Contracted Education	-	-	9,016	33,733	-	-100.0%
Total Instructional Expenditures	**18,419,768**	**21,426,480**	**22,815,287**	**26,115,157**	**24,564,378**	-5.9%
Support Services Expenditures:						
Attendance	2,411,582	2,371,280	2,625,132	2,942,603	3,000,899	2.0%
Guidance	111,697	117,881	77,990	271,878	112,633	-58.6%
Health, Psych, Speech & Audio	4,896,852	5,225,857	5,901,172	6,760,987	6,692,008	-1.0%
Improvement of Instruction	1,008,773	511,020	2,065,375	616,572	1,281,942	107.9%
Professional Development	313,424	450,367	690,478	831,896	759,216	-8.7%
Media Services	1,663,163	1,556,295	1,556,608	1,422,753	1,430,174	0.5%
Board of Education Services	1,405,324	1,171,442	1,329,190	1,636,894	1,761,500	7.6%
Executive Administration	1,475,351	1,232,637	1,552,591	1,665,982	2,616,115	57.0%
Building Level Administration	3,316,281	3,603,414	3,923,420	4,721,317	4,931,186	4.4%
Business/Central Services	1,844,916	1,840,952	2,048,335	2,306,810	2,423,075	5.0%
Operation of Plant	17,654,501	19,751,314	21,155,576	23,998,341	24,525,523	2.2%
Pupil Transportation	9,958,137	11,479,379	12,652,673	14,911,736	15,405,013	3.3%
Food Services	5,005,264	7,073,531	6,380,806	7,030,655	7,647,938	8.8%
Central Office Support Services	4,003,932	4,998,159	4,037,184	4,343,275	5,284,079	21.7%
Total Support Services Expenditures	**55,069,196**	**61,383,528**	**65,996,529**	**73,461,700**	**77,871,301**	6.0%
Total Instruction & Support Expenditures	**73,488,963**	**82,810,008**	**88,811,816**	**99,576,857**	**102,435,679**	2.9%
Community Services Expenditures	**3,929,594**	**3,894,893**	**3,924,928**	**5,156,567**	**5,248,078**	1.8%
Facilities Acquisition & Construction Exp.	-	-	-	-	-	
Principal & Interest Expenditures	-	-	-	-	-	
Total Expenditures	**77,418,558**	**86,704,901**	**92,736,744**	**104,733,424**	**107,683,757**	2.8%
Yearly Increase (Decrease)	**19,316,956**	**21,325,566**	**28,160,810**	**22,391,626**	**26,615,532**	18.9%
Fund Balance - July 1	**55,640,620**	**56,869,644**	**60,235,832**	**66,895,155**	**71,850,980**	7.4%
Transfer	**(18,087,932)**	**(17,959,378)**	**(21,501,487)**	**(33,024,676)**	**(26,421,215)**	-20.0%
Variance from 2023-24 Budget				**15,588,875**		-100.0%
Fund Balance - June 30	**56,869,644**	**60,235,832**	**66,895,155**	**71,850,980**	**72,045,297**	0.3%

REVENUES BY SOURCE
EXPENDITURES BY FUNCTION
Teachers' Fund

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	% Change
Revenues:						
Local	39,646,193	41,472,996	44,842,162	45,605,943	48,708,726	6.8%
County	925,962	926,663	949,248	907,000	907,000	0.0%
State	75,616,982	76,986,466	76,723,407	75,747,693	79,445,916	4.9%
Federal	5,401,457	5,064,477	3,966,259	9,550,332	5,555,332	-41.8%
Other	-	-	-	-	-	
Total Revenues	**121,590,594**	**124,450,602**	**126,481,076**	**131,810,968**	**134,616,974**	2.1%
Instructional Expenditures:						
Elementary	36,621,028	41,097,473	35,884,262	40,812,261	43,026,904	5.4%
Middle	12,250,766	12,649,304	19,336,792	21,847,530	22,509,327	3.0%
Senior High	22,428,151	23,958,203	25,786,444	27,667,939	29,578,995	6.9%
Summer School	282,069	785,894	664,095	574,978	349,103	-39.3%
Special Instruction	22,107,719	17,313,672	16,906,827	18,699,547	18,394,799	-1.6%
Supplemental Instruction	3,076,305	3,121,107	3,223,261	3,345,924	3,257,211	-2.7%
Early Childhood Special Education	1,747,846	1,801,872	1,902,110	2,491,516	2,725,244	9.4%
Career Education	-	-	80,445	106,955	104,539	-2.3%
Student Activities	1,475,636	1,898,966	2,034,066	2,110,782	2,255,933	6.9%
Tuition & Contracted Education	3,397,497	2,812,765	3,191,526	3,721,770	4,401,374	18.3%
Total Instructional Expenditures	**103,387,017**	**105,439,256**	**109,009,827**	**121,379,203**	**126,603,429**	4.3%
Support Services Expenditures:						
Attendance	1,107,588	1,089,290	1,111,525	1,201,754	1,281,219	6.6%
Guidance	4,086,855	4,216,824	4,975,127	5,407,647	5,735,999	6.1%
Health, Psych, Speech & Audio	7,684,256	7,767,196	7,721,407	8,505,413	9,153,215	7.6%
Improvement of Instruction	782,214	1,020,345	1,107,518	1,294,450	1,112,050	-14.1%
Professional Development	115,447	112,010	169,124	99,128	219,379	121.3%
Media Services	1,960,150	1,994,483	2,157,740	2,239,861	2,320,969	3.6%
Board of Education Services	-	-	-	-	-	
Executive Administration	3,183,746	3,221,282	3,431,609	3,768,189	3,933,681	4.4%
Building Level Administration	7,546,118	7,507,909	8,304,833	8,791,795	9,206,730	4.7%
Business/Central Services	-	-	-	-	223,545	
Operation of Plant	-	-	2,160	-	-	
Pupil Transportation	-	-	-	-	-	
Food Services	-	-	-	-	-	
Central Office Support Services	642,070	1,199,745	685,931	851,628	900,424	5.7%
Total Support Services Expenditures	**27,108,443**	**28,129,083**	**29,666,975**	**32,159,864**	**34,087,211**	6.0%
Total Instruction & Support Expenditures	**130,495,460**	**133,568,339**	**138,676,801**	**153,539,067**	**160,690,640**	4.7%
Community Services Expenditures	**107,744**	**111,311**	**114,822**	**296,577**	**347,549**	17.2%
Facilities Acquisition & Construction Exp.	-	-	-	-	-	
Principal & Interest Expenditures	-	-	-	-	-	
Total Expenditures	**130,603,205**	**133,679,650**	**138,791,623**	**153,835,644**	**161,038,189**	4.7%
Yearly Increase (Decrease)	**(9,012,610)**	**(9,229,047)**	**(12,310,547)**	**(22,024,676)**	**(26,421,215)**	20.0%
Fund Balance - July 1	-	-	-	-	-	
Transfer	**9,012,610**	**9,229,047**	**12,310,547**	**22,024,676**	**26,421,215**	20.0%
Fund Balance - June 30	-	-	-	-	-	

REVENUES BY SOURCE
EXPENDITURES BY FUNCTION
Capital Projects Fund

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	% Change
Revenues:						
Local	19,891,417	15,761,550	19,720,486	16,949,597	15,533,151	-8.4%
County	375,700	425,126	434,548	308,000	400,000	29.9%
State	500,000	500,000	47,105	324,237	88,732	-72.6%
Federal	15,434	-	32,153	96,095	6,000	-93.8%
Other	105,209,378	51,069	22,592	12,000	112,000	833.3%
Total Revenues	**125,991,929**	**16,737,745**	**20,256,884**	**17,689,929**	**16,139,883**	-8.8%
Instructional Expenditures:						
Elementary	354,658	30,256	550,945	13,650	252,900	1752.7%
Middle	15,141	21,394	2,055,087	45,768	92,698	102.5%
Senior High	532,182	57,239	176,448	37,808	543,300	1337.0%
Summer School	-	-	-	-	-	
Special Instruction	9,067	43,457	193,285	69,300	50,800	-26.7%
Supplemental Instruction	-	-	-	51,895	-	-100.0%
Early Childhood Special Education	5,291	11,505	4,794	10,000	10,000	0.0%
Career Education	135,925	126,484	31,326	80,216	88,732	10.6%
Student Activities	-	32,671	1,171	9,300	14,000	50.5%
Tuition & Contracted Education	-	-	-	-	-	
Total Instructional Expenditures	**1,052,264**	**323,005**	**3,013,055**	**317,938**	**1,052,430**	231.0%
Support Services Expenditures:						
Attendance	-	32,153	32,153	-	-	
Guidance	-	-	-	-	-	
Health, Psych, Speech & Audio	34,755	8,234	7,345	50,956	23,400	-54.1%
Improvement of Instruction	-	-	-	-	-	
Professional Development	-	-	-	-	-	
Media Services	-	-	-	-	-	
Board of Education Services	-	-	-	-	-	
Executive Administration	207,094	-	339,701	50,000	50,000	0.0%
Building Level Administration	13,144	-	-	201,932	500,000	147.6%
Business/Central Services	15,950	6,598	21,749	4,606	-	-100.0%
Operation of Plant	3,877,749	2,722,649	2,387,641	30,634,143	28,619,385	-6.6%
Pupil Transportation	1,234,391	1,199,662	891,240	1,787,973	5,828,394	226.0%
Food Services	17,340	8,619	245,952	35,900	830,000	2212.0%
Central Office Support Services	76,152	28,830	190,539	660,104	1,400,000	112.1%
Total Support Services Expenditures	**5,476,574**	**4,006,745**	**4,116,322**	**33,425,614**	**37,251,179**	11.4%
Total Instruction & Support Expenditures	**6,528,838**	**4,329,751**	**7,129,377**	**33,743,552**	**38,303,609**	13.5%
Community Services Expenditures	-	-	**3,538**	**12,600**	-	-100.0%
Facilities Acquisition & Construction Exp.	**78,604,221**	**45,738,049**	**9,453,295**	**26,808,239**	**19,718,941**	-26.4%
Principal & Interest Expenditures	**4,623,647**	**4,102,754**	**3,841,770**	**3,579,817**	**3,305,679**	-7.7%
Total Expenditures	**89,756,706**	**54,170,554**	**20,427,979**	**64,144,208**	**61,328,229**	-4.4%
Yearly Increase (Decrease)	**36,235,223**	**(37,432,809)**	**(171,095)**	**(46,454,279)**	**(45,188,346)**	-2.7%
Fund Balance - July 1	**56,986,958**	**102,297,502**	**73,595,024**	**82,614,868**	**83,877,141**	1.5%
Transfers	**9,075,322**	**8,730,330**	**9,190,940**	**3,000,000**	-	-100.0%
Variance from 2023-24 Budget				**44,716,552**		-100.0%
Fund Balance - June 30	**102,297,502**	**73,595,024**	**82,614,868**	**83,877,141**	**38,688,795**	-53.9%

REVENUES BY SOURCE
EXPENDITURES BY FUNCTION
Debt Service Fund

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	% Change
Revenues:						
Local	22,227,210	26,045,548	26,938,455	31,524,537	33,728,557	7.0%
County	469,114	541,365	555,268	401,000	500,000	24.7%
State	-	-	-	-	-	
Federal	-	-	-	-	-	
Other	-	21,175,000	-	-	-	
Total Revenues	**22,696,324**	**47,761,913**	**27,493,722**	**31,925,537**	**34,228,557**	7.2%
Expenditures:						
Principal	11,218,131	36,735,000	15,140,000	22,725,706	11,466,976	-49.5%
Interest	10,516,297	10,782,521	10,443,658	11,419,871	12,475,606	9.2%
Other	2,735	137,363	5,703	36,750	10,000	-72.8%
Total Expenditures	**21,737,163**	**47,654,884**	**25,589,361**	**34,182,327**	**23,952,582**	-29.9%
Yearly Increase (Decrease)	**959,161**	**107,029**	**1,904,361**	**(2,256,790)**	**10,275,975**	-555.3%
Fund Balance - July 1	**26,547,277**	**27,506,439**	**27,613,468**	**29,517,829**	**27,261,039**	-7.6%
Fund Balance - June 30	**27,506,439**	**27,613,468**	**29,517,829**	**27,261,039**	**37,537,014**	37.7%

Summary of Revenues, Expenditures, Transfers, and Fund Balance

WENTZVILLE R-IV SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

SUMMARY OF REVENUES, EXPENDITURES, TRANSFERS, AND FUND BALANCE

SUMMARY OF ALL FUNDS

	GENERAL FUND	TEACHERS' FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL GOVERNMENTAL FUNDS	SELF-FUNDED INSURANCE FUND
Budget Balance 6-30-2024	71,850,980	-	27,261,039	83,877,141	182,989,160	8,000,000
Revenues	134,299,289	134,616,974	34,228,557	16,139,883	319,284,703	30,179,723
Expenditures	107,683,757	161,038,189	23,952,582	61,328,229	354,002,757	29,744,155
	26,615,532	(26,421,215)	10,275,975	(45,188,346)	(34,718,054)	435,568
Balances before transfers	98,466,512	(26,421,215)	37,537,014	38,688,795	148,271,106	8,435,568
Transfers	(26,421,215)	26,421,215	-	-	-	-
Budget Balance 6-30-2025	72,045,297	-	37,537,014	38,688,795	148,271,106	8,435,568

DETAIL OF GENERAL FUND

	INCIDENTAL	FOOD SERVICE	ACTIVITIES	TOTAL GENERAL FUND
Budget Balance 6-30-2024	65,980,077	3,721,223	2,149,680	71,850,980
Revenues	124,412,734	6,766,555	3,120,000	134,299,289
Expenditures	96,085,819	8,477,938	3,120,000	107,683,757
Balances before transfers	94,306,992	2,009,840	2,149,680	98,466,512
Transfers	(26,421,215)		-	(26,421,215)
Budget Balance 6-30-2025	67,885,777	2,009,840	2,149,680	72,045,297

DETAIL OF CAPITAL PROJECTS FUND

	CAPITAL / COPS LEVY	PROP E	PROP C	TOTAL CAPITAL PROJECTS FUND
Budget Balance 6-30-2024	62,293,409	-	21,583,733	83,877,141
Revenues	15,689,883	-	450,000	16,139,883
Expenditures	41,375,882	-	19,952,347	61,328,229
Balances before transfers	36,607,410	-	2,081,386	38,688,796
Transfers	-	-	-	-
Budget Balance 6-30-2025	36,607,410	-	2,081,386	38,688,796

MINIMUM BALANCE ANALYSIS
COMBINED GENERAL & TEACHERS' FUNDS

Budget Balance 6-30-2024	71,850,980
Revenues	268,916,263
Expenditures	268,721,946
Transfers	-
Budget Balance 6-30-2025	72,045,297
Restricted for Professional Development	-
Restricted for Scholarships	-
Unrestricted Fund Balance	72,045,297
Balance as a Percent of Expenditures	26.81%

Monthly Operating Fund Distribution By Source

Operating Revenue (General & Teachers' Funds)

Object Code	Title	2024-2025 Operating Revenue Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	Local:													
5111	Current Taxes	**111,103,072**	-	-	-	-	-	63,294,145	44,113,182	2,467,886	1,227,859	-	-	-
5112	Delinquent Taxes	**4,243,108**	362,659.89	308,073.80	353,015.55	196,795.22	155,111.21	132,721.41	273,584.41	127,750.02	115,694.33	975,701.66	676,364.16	565,636.34
5113	Prop C Sales Taxes	**24,416,330**	2,519,767	2,287,930.33	1,980,508	2,071,085	1,895,027	1,942,666	2,100,717	2,534,272	1,536,706	1,892,531	1,893,356	1,761,764
5114	Financial Institution Taxes	**245,000**	-	-	-	-	-	-	245,000	-	-	-	-	-
5115	M & M (Surcharge Taxes)	**1,000,000**	-	-	-	-	-	-	-	1,000,000	-	-	-	-
5116	In Lieu of Tax	**1,590,030**	-	-	-	-	266,359	-	1,322,197	-	-	-	-	1,474
5141-5143	Earnings on Investments	**3,500,000**	291,667	291,667	291,667	291,665	291,665	291,667	291,667	291,667	291,667	291,667	291,667	291,667
5151	Food Service Program - Students	**2,875,000**	1,650.77	328,867.36	208,611.85	268,610.25	262,597.17	484,357.14	303,698.87	279,684.77	259,242.43	346,447.14	60,835.33	70,396.92
5151, 5165	Food Service - Non-Program	**1,250,000**	5,898.08	5,957.15	196.28	11,971.82	2,003.22	446,042.51	138,183.98	123,157.93	138,933.92	71,753.40	162,053.12	143,848.60
5171-5179	Student Activities	**1,950,000**	64,900	142,373	166,816	241,266	183,079	87,651	115,914	135,923	180,790	299,135	254,322	77,831
5181	Community Services	**2,605,247**	5,523	117,716	254,027	261,281	274,785	260,322	277,646	291,654	309,250	313,058	213,786	26,198
5182	Title I & MOQPK Preschool Tuition	**123,120**			12,312	12,312	12,312	12,312	12,312	12,312	12,312	12,312	12,312	12,312
5191-5198	Other Local	**1,375,000**	114,833.61	208,426	111,811	109,901	101,595	95,638	107,519	100,433	95,830	134,377	96,876	97,761
	Total Local	**156,275,907**	**3,366,900**	**3,691,010**	**3,378,965**	**3,464,887**	**3,444,534**	**67,047,520**	**49,301,622**	**7,364,740**	**4,168,286**	**4,336,982**	**3,661,572**	**3,048,889**
	County:													
5211	Fines /Forfeitures/Escheats	**100,000**	-	-	-	100,000.00	-	-	-	-	-	-	-	-
5221	State Assessed Utility Taxes	**2,437,000**	-	-	-	-	-	-	-	2,437,000.00	-	-	-	-
	Total County:	**2,537,000**	-	-	-	**100,000**	-	-	-	**2,437,000**	-	-	-	-
	State:													
5311	Basic Formula	**76,341,730**	6,091,308.66	6,085,232.35	6,576,749.14	6,367,926.85	6,374,806.39	6,297,372.88	6,514,596.73	6,378,099.87	6,441,443.45	6,538,589.79	6,338,238.43	6,337,365.45
5312	Transportation Aid	**5,500,000**	155,590.91	155,590.18	155,590.91	1,268,166.56	610,808.68	453,093.12	414,216.25	470,444.59	471,783.93	426,315.73	459,322.90	459,076.26
5314	Early Childhood Special Education	**5,623,491**	-	-	-	-	-	-	-	-	-	2,588,631.94	3,034,859.06	-
5319	Classroom Trust	**9,984,883**	835,093.02	835,381.71	835,490.53	709,898.92	943,217.93	835,629.08	831,868.46	832,102.53	831,863.65	831,893.39	830,611.70	831,832.07
5324	Parents as Teachers	**500,000**	-	47,584.64	-	22,473.85	42,118.31	41,223.72	-	41,681.42	43,189.73	31,762.97	-	229,965.39
5332	Career Education	**245,606**	-	-	-	-	-	-	64,230.12	-	-	-	-	181,375.88
5333	Food Service	**45,000**	-	-	-	-	-	-	-	-	-	-	45,000.00	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total State	**100,295,710**	**7,081,993**	**7,123,789**	**7,567,831**	**8,368,466**	**7,970,951**	**7,627,319**	**7,824,912**	**9,777,328**	**7,788,281**	**10,417,194**	**10,708,032**	**8,039,615**

Operating Revenue (General & Teachers' Funds) - Continued

Object Code	Title	2024-2025 Operating Revenue Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	Federal:													
5412	Medicaid	**1,000,000**	1,238.69	96,188.53	827.62	7,862.87	11,929.40	624,182.60	7,904.89	21,890.18	144,977.16	14,898.31	31,143.22	36,956.53
5437, 5438, 5441	Individuals with Disabilities (IDEA)	**4,421,776**	-	-	-	-	4,421,776.00	-	-	-	-	-	-	-
5442	Early Childhood Special Education	**514,907**	-	-	-	-	-	-	514,906.99	-	-	-	-	-
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
5448	After School Snack Program	**10,000**	76.48	-	416.92	1,092.63	-	-	-	-	-	5,776.22	1,083.33	1,554.43
5451, 5452	Title I ESEA	**517,677**	-	-	-	91,800.23	-	-	425,876.77	-	-	-	-	-
5427,5455-5499	Other Federal	**636,731**	243,594.31	7,268.48	23,259.65	117,082.76	4,455.69	4,576.36	169,322.30	1,597.93	-	4,264.00	11,608.21	49,701.31
	Total Federal	**9,687,646**	**308,623**	**106,621**	**101,176**	**511,098**	**4,748,143**	**628,759**	**1,642,472**	**82,653**	**606,829**	**355,490**	**43,835**	**551,947**
	Other:													
5631	Net Insurance Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-
5611, 5692	Sale/ Refunding of Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
5641, 5651	Sale of School Buses/Property	-	-	-	-	-	-	-	-	-	-	-	-	-
58xx	Tuition from Other Districts	**120,000**	8,431.75	318.80	-	50.83	44,360.96	18,831.62	26,545.15	6,332.86	3,153.63	3,994.62	-	7,979.78
	Total Other	**120,000**	**8,432**	**319**	**-**	**51**	**44,361**	**18,832**	**26,545**	**6,333**	**3,154**	**3,995**	**-**	**7,980**
	Total Operating Revenue by Month	**268,916,263**	**10,765,947**	**10,921,739**	**11,047,972**	**12,444,502**	**16,207,989**	**75,322,430**	**58,795,551**	**19,668,054**	**12,566,549**	**15,113,660**	**14,413,439**	**11,648,431**
	Cumulative Total		**10,765,947**	**21,687,686**	**32,735,658**	**45,180,160**	**61,388,149**	**136,710,579**	**195,506,130**	**215,174,184**	**227,740,733**	**242,854,393**	**257,267,832**	**268,916,263**

Operating Expenditures (General & Teachers' Funds)

Object Code	Title	2024-2025 Operating Expenditure Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	Certified Salaries:													
6111, 6112	Regular Salaries	**111,621,265**	1,505,863	5,076,201	9,268,402	9,230,917	9,243,165	9,233,773	9,246,619	9,255,848	9,205,958	9,190,627	9,214,451	21,949,441
6121	Substitute Salaries	**2,497,433**	1,624	15,584	197,522	256,249	224,267	255,720	181,235	246,624	430,553	227,132	310,979	149,942
6131	Extra Duty Pay	**3,431,364**	26,576	46,500	302,293	295,887	580,730	214,002	190,895	564,086	242,398	203,694	651,113	113,190
6141	Sick Leave Salaries	**376,000**	165,839	20,919	-	912	1,723	4,374	6,722	25,306	2,726	16,283	9,650	121,546
	Total Certified Salaries	**117,926,062**	**1,699,901**	**5,159,204**	**9,768,218**	**9,783,965**	**10,049,884**	**9,707,870**	**9,625,471**	**10,091,863**	**9,881,635**	**9,637,736**	**10,186,193**	**22,334,120**
	Non-Certified Salaries:													
6151, 6152, 6154-6159	Regular Salaries	**42,319,059**	1,626,689	1,612,197	4,926,939	3,880,704	3,489,352	3,711,274	3,102,386	3,782,946	5,463,794	3,232,478	3,853,264	3,637,037
6153	Substitute Salaries	**611,946**	6,780	2,935	51,744	73,026	76,938	74,891	18,909	33,182	110,786	38,751	86,466	37,540
6161	Part Time	**1,000,000**	50,628	55,768	115,593	112,654	85,297	78,256	59,790	99,514	128,854	69,432	84,546	59,667
6171	Sick Leave Salaries	**436,875**	9,243	14,595	45,355	25,585	17,347	71,900	35,139	8,516	13,881	15,516	1,674	178,125
	Total Non-Certified Salaries	**44,367,880**	**1,693,340**	**1,685,495**	**5,139,631**	**4,091,969**	**3,668,933**	**3,936,321**	**3,216,224**	**3,924,158**	**5,717,314**	**3,356,176**	**4,025,949**	**3,912,370**
	Benefits:													
6211	Certified Retirement	**19,161,042**	234,413	848,219	1,599,425	1,592,885	1,630,965	1,587,933	1,572,743	1,625,817	1,592,093	1,563,561	1,637,287	3,675,702
6221	Non-Certified Retirement	**3,627,446**	128,177	133,649	393,802	335,350	309,285	326,222	280,937	328,635	464,104	286,575	334,313	306,396
6231	OASDI	**3,019,823**	119,619	109,523	343,027	277,764	247,828	265,873	218,734	268,554	389,365	229,412	277,497	272,625
6232	Medicare	**2,292,756**	48,180	97,370	210,455	195,670	193,429	191,975	181,314	197,707	219,149	183,849	200,042	373,617
6241-6291	Employee Insurance	**32,857,921**	521,384	1,237,045	2,602,046	2,789,477	2,798,859	3,983,676	2,736,482	2,823,547	3,221,154	2,736,405	2,821,029	4,586,816
	Total Benefits	**60,958,988**	**1,051,772**	**2,425,805**	**5,148,756**	**5,191,146**	**5,180,366**	**6,355,680**	**4,990,211**	**5,244,259**	**5,885,866**	**4,999,802**	**5,270,169**	**9,215,157**

Operating Expenditures (General & Teachers' Funds) - Continued

Object Code	Title	2024-2025 Operating Expenditure Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	Purchased Services:													
6311	Tuition	**4,447,974**	7,284	327,271	778,868	461,663	783,516	141,221	149,706	220,471	775,828	204,658	364,590	232,899
6312-6314	Professional Services	**2,892,854**	3,041	78,636	1,938	153,264	215,759	205,240	174,822	95,899	517,274	26,993	1,157,701	262,287
6315	Audit Services	**16,000**	-	-	-	-	16,000	-	-	-	-	-	-	-
6316,18,19	Technical Services	**4,321,457**	205,177	613,872	171,175	195,574	347,711	233,131	286,379	353,743	382,076	427,245	236,982	868,393
6317	Legal Services	**400,000**	-	30,045	38,231	26,256	28,712	-	62,660	2,797	64,051	51,328	-	95,921
6330-6339	Property Services	**4,775,054**	377,972	594,043	345,697	390,436	277,331	308,555	289,280	350,526	314,924	235,693	701,016	589,581
6341	Contracted Transportation	**2,096,213**	-	24,279	3,801	25,803	63,753	37,025	89,948	328,702	24,198	543,923	193,594	761,186
6343-6349	Travel	**419,593**	4,684	41,721	11,669	30,941	63,811	53,666	33,984	26,888	20,807	49,222	51,429	30,772
6351	Property Insurance	**1,411,694**	-	-	-	-	-	1,411,694	-	-	-	-	-	-
6352	Liability Insurance	**1,135,000**	-	-	-	-	-	981,535	152,357	-	1,108	-	-	-
6353	Fidelity Premium	**1,500**	-	-	-	921	-	118	461	-	-	-	-	-
6359	Judgments Against LEA	-	-	-	-	-	-	-	-	-	-	-	-	-
6360-6398	Other Purchased Services	**1,821,434**	114,450	68,903	86,930	109,581	105,735	196,927	170,193	159,382	139,706	110,307	201,239	358,080
	Total Purchased Services	**23,738,773**	**712,607**	**1,778,771**	**1,438,309**	**1,394,438**	**1,902,328**	**3,569,112**	**1,409,790**	**1,538,409**	**2,239,971**	**1,649,368**	**2,906,551**	**3,199,120**
	Materials and Supplies:													
641X	General Supplies	**10,920,383**	289,279	820,695	604,511	741,868	571,988	462,182	300,292	578,168	466,519	625,417	1,074,403	4,385,061
643X	Regular Textbooks	**2,499,173**	24,413	100,089	57,240	153,855	45,414	41,234	3,409	14,139	58,147	(13,748)	-	2,014,981
644X	Library Books	**209,577**	11	2,785	14,695	22,831	13,841	15,871	28,217	11,778	17,107	21,513	30,983	29,944
645X	Periodicals	**12,070**	-	549	-	34	-	85	-	1,419	2,881	6,503	518	80
6471	Food Service - Food Only	**2,751,313**	-	29,294	236,694	309,984	325,136	254,720	250,901	353,422	299,378	155,846	342,612	193,327
648X	Energy Supplies/Service	**5,312,727**	390,425	374,490	468,596	514,047	437,113	370,634	480,579	670,604	448,251	309,295	417,126	431,567
649X	Other Supplies	**25,000**	6,267	1,990	9,815	507	3,109	-	-	-	-	2,887	334	92
	Total Materials and Supplies	**21,730,243**	**710,395**	**1,329,892**	**1,391,550**	**1,743,126**	**1,396,601**	**1,144,727**	**1,063,398**	**1,629,530**	**1,292,284**	**1,107,713**	**1,865,976**	**7,055,052**
	Total Operating Expenditures by Month	**268,721,946**	**5,868,015**	**12,379,167**	**22,886,464**	**22,204,643**	**22,198,112**	**24,713,710**	**20,305,092**	**22,428,219**	**25,017,071**	**20,750,796**	**24,254,838**	**45,715,818**
	Cumulative Total		**5,868,015**	**18,247,182**	**41,133,646**	**63,338,289**	**85,536,401**	**110,250,111**	**130,555,204**	**152,983,422**	**178,000,493**	**198,751,289**	**223,006,128**	**268,721,946**

Projections for Fiscal Years 2024-2028

The anticipated projections in this document include the following 5 years:

1) A prediction of where the District will end the current year - FY24
2) Next year's budget - FY25
3) Projections for FY26, FY27, and FY28

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 9.06% in FY26, 4.0% in FY27, and 8.83% in FY28. 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 FY26 to FY28.
- 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. Student enrollment increases are projected at 125 for FY26, 150 for FY27, and 175 for FY28. The SAT is budgeted to increase by $385 to $7,145 starting in FY26.
- 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 3% growth rate each year from FY26 to FY28. This is to accommodate potential enrollment growth and future inflationary pressures.

Operating Fund (General and Teachers' Funds)

- Starting in FY26 operating levies are forecasted to be reduced annually by 3 cents to fund capital expenses. This is necessary to return capital funds moved to operations in FY24 and FY25. This will continue through 2035 when the last temporary capital levy is set to expire.
- 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 as well as potential increases in health care costs.

Capital Projects Fund

- The Capital Fund budget includes, but is not limited to, construction of the new REACH & Early Childhood Center, HVAC replacements and repairs, bus purchases, roofing replacements and repairs, building renovations, IT (Information Technology) infrastructure, flooring, cement, asphalt, capitalized furniture, equipment, capital principle and interest, and capital leasing costs.
- Starting in FY26 operating levies are forecasted to be reduced annually by 3 cents to fund capital expenses. This is necessary to return capital funds moved to operations in FY24 and FY25. This will continue through 2035 when the last temporary capital levy is set to expire

Debt Service Fund

- The Debt Service levy is projected to be at $0.9304 through FY28. The projections assume no additional debt is issued during the next three years.

Budget Forecasts - Revenues by Source, Expenditures by Object
All Funds

	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Revenues:				
Local	205,537,615	222,560,322	230,703,038	249,746,813
County	3,437,000	3,437,000	3,437,000	3,437,000
State	100,384,442	108,067,093	109,265,653	110,663,118
Federal	9,693,646	9,693,646	9,693,646	9,693,646
Other	232,000	191,375	191,375	191,375
Total Revenues	**319,284,703**	**343,949,436**	**353,290,712**	**373,731,951**
Expenditures:	-			
Salaries	162,293,942	167,162,760	172,177,643	177,342,972
Benefits	60,958,988	65,226,117	69,791,945	74,677,382
Purchased Services	23,738,773	24,450,936	25,184,464	25,939,998
Supplies	21,730,243	22,382,150	23,053,615	23,745,223
Capital Outlay	58,022,550	36,142,825	31,762,098	14,991,800
Other	7,500	7,500	7,500	7,500
Debt Service	27,250,760	18,745,382	24,290,691	18,602,508
Total Expenditures	**354,002,757**	**334,117,671**	**346,267,957**	**335,307,384**
Yearly Increase (Decrease)	**(34,718,054)**	**9,831,765**	**7,022,756**	**38,424,568**
	-			
Fund Balance - July 1	**182,989,160**	**148,271,106**	**158,102,871**	**165,125,627**
Fund Balance - June 30	**148,271,106**	**158,102,871**	**165,125,627**	**203,550,195**

(Excludes Self-Funded Insurance)

Budget Forecasts
Revenues By Source, Expenditures By Object
Operating Fund (General And Teachers' Funds)

	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Revenues:				
Local	156,275,907	165,798,130	170,708,060	179,917,077
County	2,537,000	2,537,000	2,537,000	2,537,000
State	100,295,710	107,978,361	109,176,921	110,574,386
Federal	9,687,646	9,687,646	9,687,646	9,687,646
Other	120,000	120,000	120,000	120,000
Total Revenues	**268,916,263**	**286,121,137**	**292,229,627**	**302,836,109**
Expenditures:				
Salaries	162,293,942	167,162,760	172,177,643	177,342,972
Benefits	60,958,988	65,226,117	69,791,945	74,677,382
Purchased Services	23,738,773	24,450,936	25,184,464	25,939,998
Supplies	21,730,243	22,382,150	23,053,615	23,745,223
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	**268,721,946**	**279,221,964**	**290,207,668**	**301,705,575**
Yearly Increase (Decrease)	**194,317**	**6,899,173**	**2,021,960**	**1,130,533**
Fund Balance - July 1	**71,850,980**	**72,045,297**	**78,944,470**	**80,966,430**
Transfers - In/(Out)	-	-	-	-
Fund Balance - June 30	**72,045,297**	**78,944,470**	**80,966,430**	**82,096,964**
Projected Fund Balance %	**26.81%**	**28.27%**	**27.90%**	**27.21%**

Budget Forecasts
Revenues By Source, Expenditures By Object
General Fund

	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Revenues:				
Local	107,567,181	111,332,032	115,239,787	117,947,922
County	1,630,000	1,630,000	1,630,000	1,630,000
State	20,849,794	22,446,888	22,696,049	22,986,558
Federal	4,132,314	4,132,314	4,132,314	4,132,314
Other	120,000	120,000	120,000	120,000
Total Revenues	**134,299,289**	**139,661,235**	**143,818,149**	**146,816,794**
Expenditures:				
Salaries	44,231,095	45,558,028	46,924,769	48,332,512
Benefits	22,385,020	23,951,971	25,628,609	27,422,612
Purchased Services	19,337,399	19,917,521	20,515,047	21,130,498
Supplies	21,730,243	22,382,150	23,053,615	23,745,223
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	**107,683,757**	**111,809,671**	**116,122,039**	**120,630,845**
Yearly Increase (Decrease)	**26,615,532**	**27,851,564**	**27,696,110**	**26,185,949**
Fund Balance - July 1	**71,850,980**	**72,045,297**	**78,944,470**	**80,966,430**
Transfers In/(Out)	**(26,421,215)**	**(20,952,391)**	**(25,674,150)**	**(25,055,415)**
Fund Balance - June 30	**72,045,297**	**78,944,470**	**80,966,430**	**82,096,964**

Budget Forecasts
Revenues By Source, Expenditures By Object
Teachers' Fund

	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Revenues:				
Local	48,708,726	54,466,097	55,468,274	61,969,155
County	907,000	907,000	907,000	907,000
State	79,445,916	85,531,473	86,480,873	87,587,828
Federal	5,555,332	5,555,332	5,555,332	5,555,332
Other	-	-	-	-
Total Revenues	**134,616,974**	**146,459,903**	**148,411,478**	**156,019,315**
Expenditures:				
Salaries	118,062,847	121,604,732	125,252,874	129,010,461
Benefits	38,573,968	41,274,146	44,163,336	47,254,769
Purchased Services	4,401,374	4,533,415	4,669,418	4,809,500
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	**161,038,189**	**167,412,293**	**174,085,628**	**181,074,730**
Yearly Increase (Decrease)	**(26,421,215)**	**(20,952,391)**	**(25,674,150)**	**(25,055,415)**
Fund Balance - July 1	-	-	-	-
Transfers In/(Out)	**26,421,215**	**20,952,391**	**25,674,150**	**25,055,415**
Fund Balance - June 30	-	-	-	-

Budget Forecasts
Revenues By Source, Expenditures By Object
Capital Projects Fund

	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Revenues:				
Local	15,533,151	18,264,417	19,957,292	24,130,721
County	400,000	400,000	400,000	400,000
State	88,732	88,732	88,732	88,732
Federal	6,000	6,000	6,000	6,000
Other	112,000	71,375	71,375	71,375
Total Revenues	**16,139,883**	**18,830,524**	**20,523,399**	**24,696,828**
Expenditures:				
Salaries	-	-	-	-
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	58,022,550	36,142,825	31,762,098	14,991,800
Other	7,500	7,500	7,500	7,500
Debt Service	3,298,178	3,035,404	2,761,987	2,578,551
Total Expenditures	**61,328,228**	**39,185,729**	**34,531,585**	**17,577,851**
Yearly Increase (Decrease)	**(45,188,345)**	**(20,355,205)**	**(14,008,186)**	**7,118,977**
Fund Balance - July 1	**83,877,141**	**38,688,795**	**18,333,590**	**4,325,404**
Transfers In/(Out)	**-**	**-**	**-**	**-**
Fund Balance - June 30	**38,688,795**	**18,333,590**	**4,325,404**	**11,444,381**

Budget Forecasts
Revenues By Source, Expenditures By Object
Debt Service Fund

	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Revenues:				
Local	33,728,557	38,497,775	40,037,686	45,699,015
County	500,000	500,000	500,000	500,000
State	-	-	-	-
Federal	-	-	-	-
Other	-	-	-	-
Total Revenues	**34,228,557**	**38,997,775**	**40,537,686**	**46,199,015**
Expenditures:				
Principal	11,466,976	8,560,443	13,023,631	10,450,000
Interest	12,475,606	10,174,639	11,256,451	8,141,581
Other	10,000	10,300	10,609	10,927
Total Expenditures	**23,952,582**	**18,745,382**	**24,290,691**	**18,602,508**
Yearly Increase (Decrease)	**10,275,975**	**20,252,393**	**16,246,995**	**27,596,506**
Fund Balance - July 1	**27,261,039**	**37,537,014**	**57,789,407**	**74,036,402**
Fund Balance - June 30	**37,537,014**	**57,789,407**	**74,036,402**	**101,632,908**

SUPPLEMENTAL FINANCIAL INFORMATION

2024-2025 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.

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.

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 to accomplish this goal. 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.

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.

Budget Development Calendar

DATE	ACTION
December 27, 2023	• Preliminary review of salaries, revenues and expenses with Cabinet.
January 26, 2024	• Building administrators and directors submit prioritized staffing requests to the Deputy Superintendent of Staff and Operations. • 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 Executive Director of Business Services. • Budget allocations sent to administrators for budget planning purposes.
February 7, 2024	• Closed Board of Education session to present preliminary budget and negotiation plans.
March 1, 2024	• Building administrators and directors submit the first drafts of their budgets to the Chief Financial Officer and the Executive Director of Business Services for review. • District prioritization of new programs and positions prepared for Board of Education (grants included).
March 21, 2024	• Conferences with administrators and directors completed. • Report to Board of Education on preliminary budget for FY 25.
April 26, 2024	• First draft of the FY25 budget completed including personnel recommendations. • District administrative conferences held to revise draft budget - as necessary.
May 16, 2024	• Report on the status of any significant budget changes to the Board of Education (optional, to occur only if major changes take place since the March Board presentation).
June 20, 2024	• Budget presented to Board of Education for adoption.

(Shaded areas of the calendar denote Board Meetings)

Property Tax Information

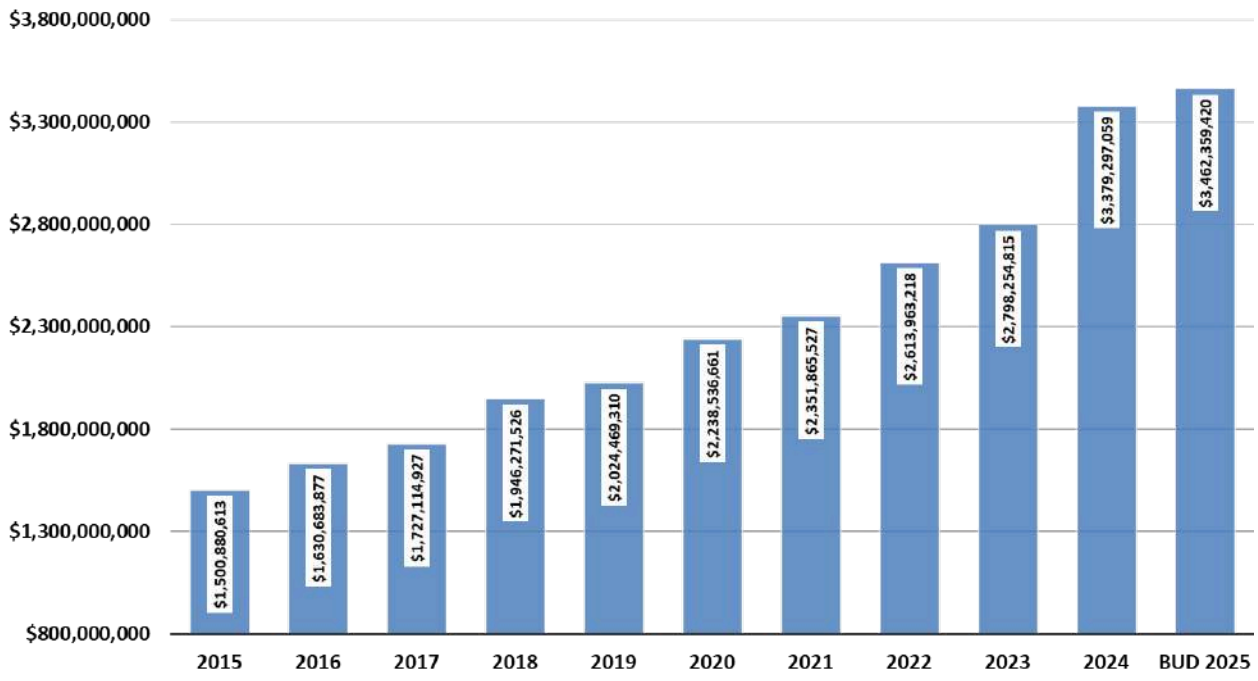
Property taxes represent approximately 51% of total district revenues. By state statute the tax rate must be adjusted annually within certain parameters based on the consumer price index of the previous year. The tax rate for FY25 is budgeted to remain at a ten year low of $4.6532. The final tax rate will be set by the Board of Education in September of 2025. 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
2015	$1,500,880,613	2.03%	$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%	$7,819,956,785	22.09%
2018	$1,946,271,526	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%
2024	$3,379,297,059	20.76%	$15,580,742,815	21.69%
Bud 2025	$3,462,359,420	2.46%	$15,963,713,966	21.69%

Assessed valuations are based on December 31 values of previous calendar year.
Budgeted 2025 assessed valuation based on assessed value history and County Documents.

Assessed Value History



Property Tax Market Value Estimations

Personal

Fiscal Year	Assessed Value	Assessment Rate	Market Value
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
2024	$596,653,262	33.33%	$1,790,138,800
Bud 2025	$611,318,865	33.33%	$1,834,140,009

Commercial

Fiscal Year	Assessed Value	Assessment Rate	Market Value
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
2024	$407,100,809	32.00%	$1,272,190,028
Bud 2025	$417,107,255	32.00%	$1,303,460,173

Residential

Fiscal Year	Assessed Value	Assessment Rate	Market Value
2015	$975,488,183	19.00%	$5,134,148,332
2016	$1,081,735,068	19.00%	$5,693,342,463
2017	$1,136,347,749	19.00%	$5,980,777,626
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
2024	$2,370,476,126	19.00%	$12,476,190,137
Bud 2025	$2,428,741,896	19.00%	$12,782,852,082

Agricultural

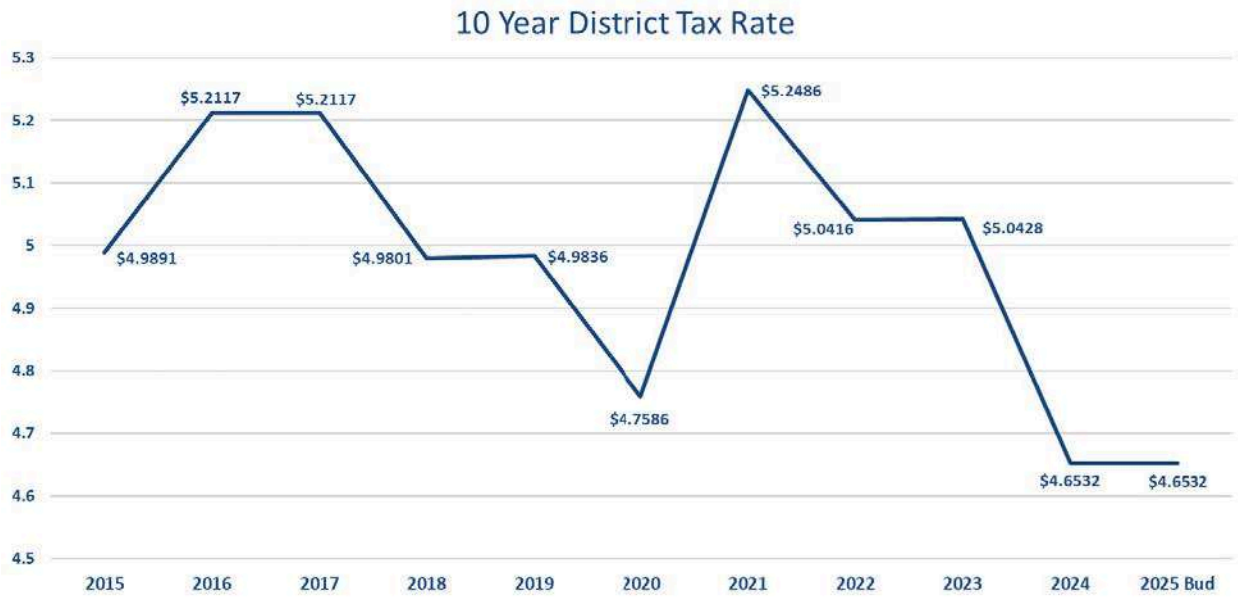
Fiscal Year	Assessed Value	Assessment Rate	Market Value
2015	$7,205,895	12.00%	$60,049,125
2016	$6,084,633	12.00%	$50,705,275
2017	$5,853,470	12.00%	$48,778,917
2018	$5,437,198	12.00%	$45,309,983
2019	$5,127,041	12.00%	$42,725,342
2020	$4,725,630	12.00%	$39,380,250
2021	$4,806,770	12.00%	$40,056,417
2022	$4,956,615	12.00%	$41,305,125
2023	$4,951,269	12.00%	$41,260,575
2024	$5,066,862	12.00%	$42,223,850
Bud 2025	$5,191,404	12.00%	$43,261,703

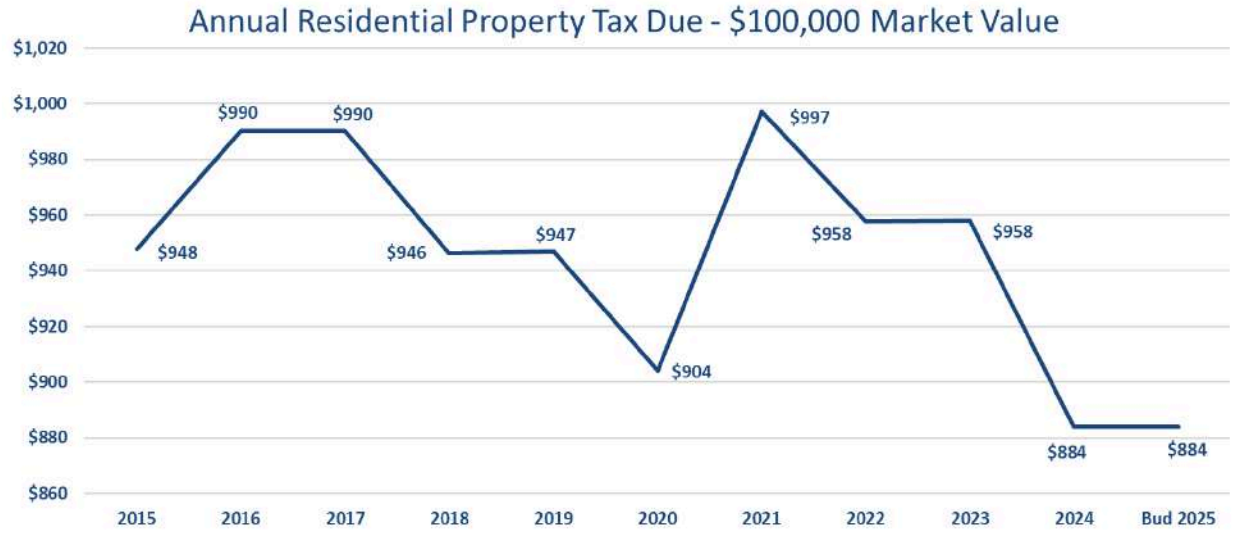
Property Tax Rate Breakdown by Fund

(PER $100 ASSESSED VALUATION)

Fiscal Year	General	Teachers'	Capital Projects	Total Operating	Debt Service	Total Levy
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
2024	2.2638	0.9827	0.4763	3.7228	0.9304	$4.6532
2025 Bud	2.3285	0.9827	0.4116	3.7228	0.9304	$4.6532

Property Tax Rate History

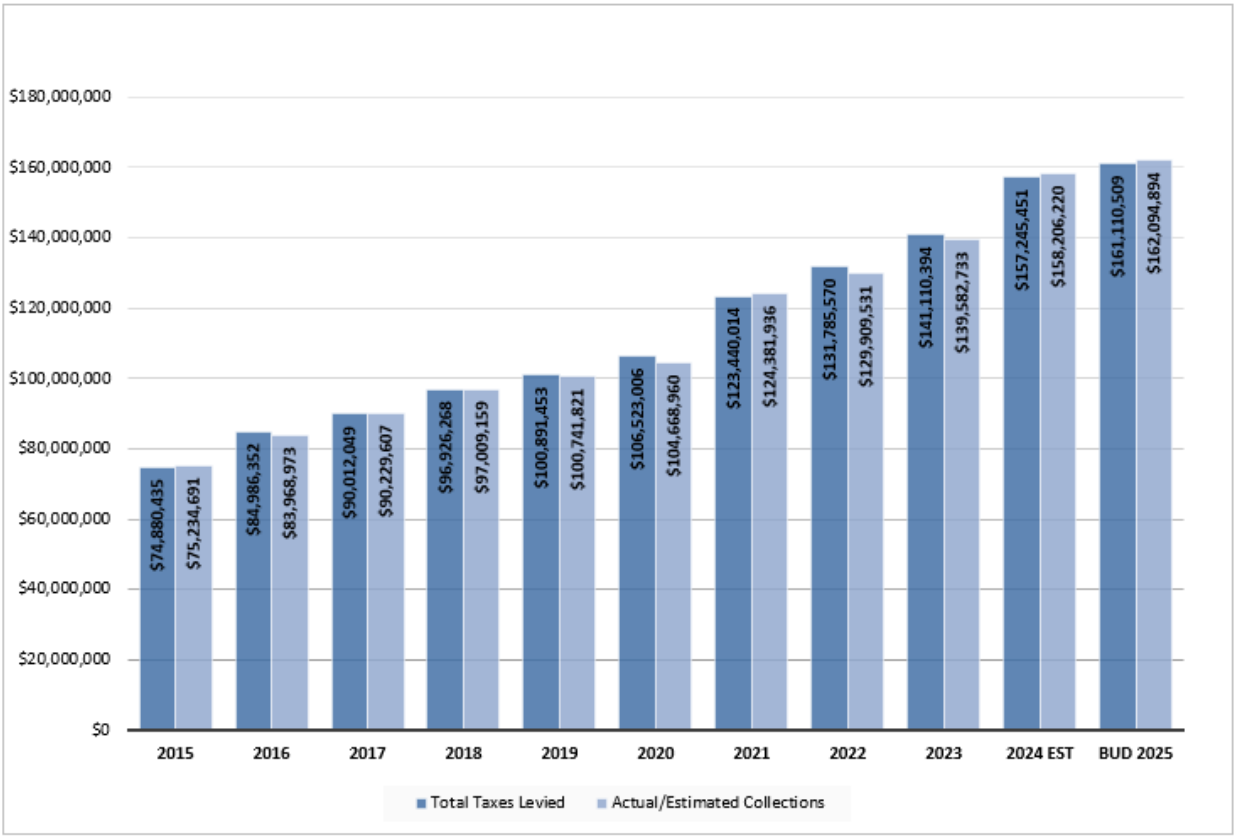




In 2016 a capital levy and debt service levy were approved. In 2021 an operating levy was approved.

Property Tax Levy and Collections

Fiscal Year	Total Levy (Rate)	Assessed Value	Total Taxes Levied	Actual/Estimated Collections	% of Levy Collected
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	$1,946,271,526	$96,926,268	$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	$139,582,733	98.92%
2024 Est	$4.6532	$3,379,297,059	$157,245,451	$158,206,220	100.61%
Bud 2025	$4.6532	$3,462,359,420	$161,110,509	$162,094,894	100.61%



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
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
2024	$100,000	33.33%	$33,330	$4.6532	$1,551	($112.12)
Bud 2025	$100,000	33.33%	$33,330	$4.6532	$1,551	($112.12)

Residential						
Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative 10 Yr. Change
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
2024	$100,000	19.00%	$19,000	$4.6532	$884	($63.82)
Bud 2025	$100,000	19.00%	$19,000	$4.6532	$884	($63.82)

Commercial						
Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative 10 Yr. Change
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
2024	$100,000	32.00%	$32,000	$4.6532	$1,489	($107.49)
Bud 2025	$100,000	32.00%	$32,000	$4.6532	$1,489	($107.49)

Agricultural						
Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative 10 Yr. Change
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
2024	$100,000	12.00%	$12,000	$4.6532	$558	($40.31)
Bud 2025	$100,000	12.00%	$12,000	$4.6532	$558	($40.31)

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.

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. The team chose a combined REACH (Reaching Educational Altitudes with Compassion and Hope) Adaptive Learning Center and Early Childhood Center as the highest priority for construction. The Board has approved this project and the building is currently under construction.

The Capital Fund budget also includes, but is not limited to, HVAC replacements and repairs, bus purchases, roofing replacements and repairs, building renovations, IT (Information Technology) infrastructure, flooring, cement, asphalt, capitalized furniture, equipment, capital principle and interest, and capital leasing costs.

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). The new REACH/Early Childhood Center, currently under construction, is being built with funds obtained from being favorable to Prop E and C budgets.

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)	✓	✓
REACH/Early Childhood Center	**Currently Under Construction**	**Currently Under Construction**

Planned Capital Expenditures

Significant District funded construction and maintenance projects for FY25 include the following:

Fiscal Year 24-25 Major Construction and Maintenance Projects

Project	Amount
HVAC Equipment	$19,007,787
REACH Facility Construction - 2024-25 Allocation	$13,085,941
Bus Purchases	$5,000,000
District Concrete	$2,333,086
Heritage HVAC/Interior/Envelope	$1,939,997
Wireless infrastructure & switches	$1,400,000
Envelope	$1,109,999
Child Nutrition	$830,000
District Roofing	$821,247
District Asphalt	$673,000
Liberty FACS	$493,000
District Flooring	$218,748

Leases are not included in this project listing.

Debt Obligation

The Wentzville R-IV School District's Debt Service Fund obligations for FY25 total $23,942,581. This total is composed of $11,466,975 in principal and $12,475,606 in interest. The debt service levy is expected to be .9304 per hundred dollars of assessed valuation. The following tables summarize the outstanding debt and interest payments of the District.

Bond Amortization Schedule

Fiscal Year	September 1 Interest Payment	March 1 Interest Payment	March 1 Principal Payment	Total Payments
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	$24,280,081
2028	$4,070,791	$4,070,791	$10,450,000	$18,591,581
2029	$3,829,541	$3,829,541	$13,885,000	$21,544,081
2030	$3,551,841	$3,551,841	$16,945,000	$24,048,681
2031	$3,269,191	$3,269,191	$17,580,000	$24,118,381
2032	$2,917,591	$2,917,591	$18,295,000	$24,130,181
2033	$2,551,691	$2,551,691	$19,010,000	$24,113,381
2034	$2,203,541	$2,203,541	$19,685,000	$24,092,081
2035	$1,875,191	$1,875,191	$20,355,000	$24,105,381
2036	$1,535,141	$1,535,141	$21,050,000	$24,120,281
2037	$1,182,141	$1,182,141	$21,765,000	$24,129,281
2038	$816,491	$816,491	$22,510,000	$24,142,981
2039	$437,391	$437,391	$23,110,000	$23,984,781
2040	$220,734	$220,734	$23,545,000	$23,986,469
TOTALS	$41,477,644	$49,351,595	$281,236,049	$372,065,288

Bonding Capacity

With the current level of outstanding debt, the District is estimating that approximately $249 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.

Fiscal Year	Assessed Value	Bonding Capacity	Total End-of-Year Debt	Available Capacity	Debt to Assessed Value
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	$1,946,271,526	$291,940,729	$147,335,446	$144,605,283	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%
2024	$3,379,297,059	$506,894,559	$287,736,754	$219,157,805	8.51%
Bud 2025	$3,462,359,420	$519,353,913	$269,769,073	$249,584,840	7.79%

Assessed valuations are based on December 31 values of previous calendar year.
Budgeted 2025 assessed valuation based on assessed value history and County Documents.
Bonding capacity does not assume a potential 2024-25 defeasance.

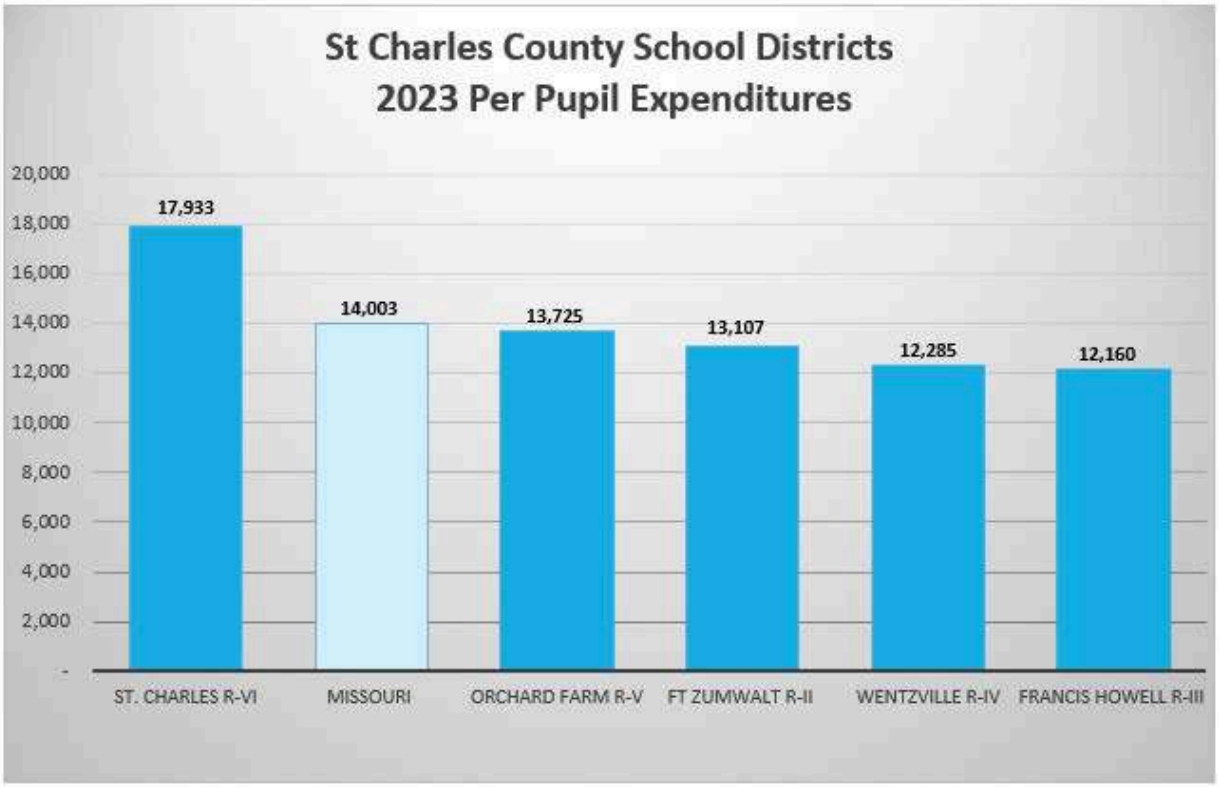
Certificates of Participation

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

CERTIFICATES OF PARTICIPATION PAYMENT SCHEDULE

Fiscal Year	October 1 Interest Payment	April 1 Interest Payment	April 1 Principal Payment	Total Payments
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
TOTALS	$5,985,965	$5,985,965	$66,858,000	$78,829,930

Per Pupil Expenditures



Total instruction and support expenditures of Federal, State, and local funds, includes actual personnel expenditures and actual non-personnel expenditures in a fiscal year. Calculation excludes capital outlay, food service local and state revenue, student activities revenue, tuition received from patrons and other districts/charters, and transportation fees from patrons and other districts. Total is divided by September Membership as reported on the last Wednesday in September to calculate the expenditures per pupil.

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 in the fiscal year in which they occurred.

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.

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.

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 are to 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.

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 have been 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.

The District uses a consortium to obtain employee and dependent insurance benefits. This consortium is known as the CSD (Cooperating School District) Insurance Trust. Beginning in October 2024 the District will be moving from the CSD Insurance Trust to a fully self funded plan. The purpose of this move is to reduce the amount of insurance premium increases the District has been incurring in recent years. The District does not plan at this time to change current coverage or providers as it moves to being self funded.

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.

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 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.

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. Health care premiums for retirees are paid in full by the insured. There are no associated costs to the District for retired health premiums.

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.

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

2024-2025 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 Pre-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.

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.

2024-25 Organizational Chart

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/.

Board Approved Student Calendar

Wentzville School District
2024-2025 Academic Calendar

July

M	T	W	R	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

August (10)

M	T	W	R	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

15 No Classes PK-12, PD Day
19 First Day of School

September (19)

M	T	W	R	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

2 No Classes PK-12, Labor Day
16 Late Start
27 No Classes PK-12, PD Day

October (21)

M	T	W	R	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	[18]
21	22	23	24	25
28	29	30	31	

14 Late Start
18 Early Release K-12
29 Classes in Session PK-12; P/T Conf. PK-5 4:30-8 p.m. & 6-12 3:30-7 p.m.
30 No Classes PK-12; P/T Conf. PK-12 10 a.m. to 8 p.m.
31 No Classes PK-12

November (15)

M	T	W	R	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

1 No Classes PK-12
4 No Classes PK-12
5 No Classes PK-12, PD, Presidential Election
18 Late Start
27-29 No Classes PK-12, Thanksgiving Break

December (15)

M	T	W	R	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	[20]
23	24	25	26	27
30	31			

2 Late Start
19 Finals 9-12, Early Release 9-12
20 Finals 9-12, Early Release K-12, Last day of First Semester
23-31 No Classes PK-12, Winter Break

January (19)

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

1-3 No Classes PK-12, Winter Break
6 Late Start
20 No Classes PK-12, MLK Day

February (18)

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

10 Late Start
17 No Classes PK-12, President's Day
18 No Classes PK-12, PD Day

March (16)

M	T	W	R	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	[21]
24	25	26	27	28
31				

10 Late Start
21 Early Release K-12
24-28 No Classes PK-12, Spring Break

April (21)

M	T	W	R	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

8 No Classes PK-12, PD Day, Election Day
21 Late Start

May (21)

M	T	W	R	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	[30]

26 Memorial Day
29 Finals 9-12, Early Release 9-12
30 Finals 9-12, Early Release K-12, Last Day of School

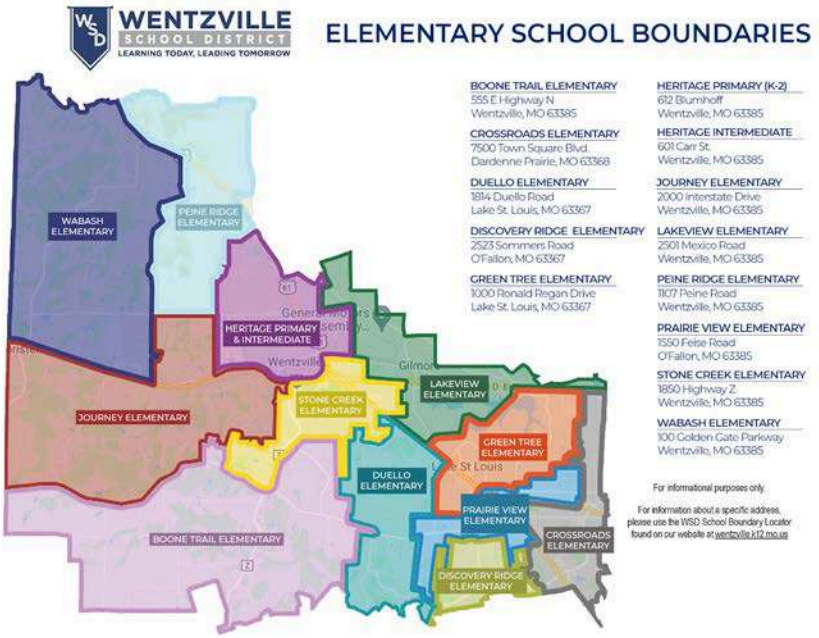
June

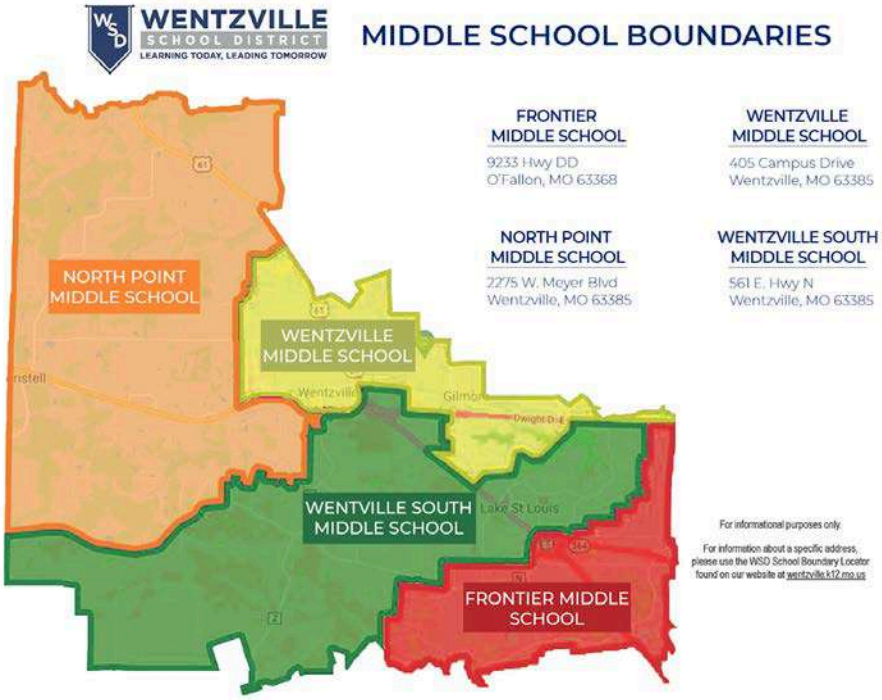
M	T	W	R	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

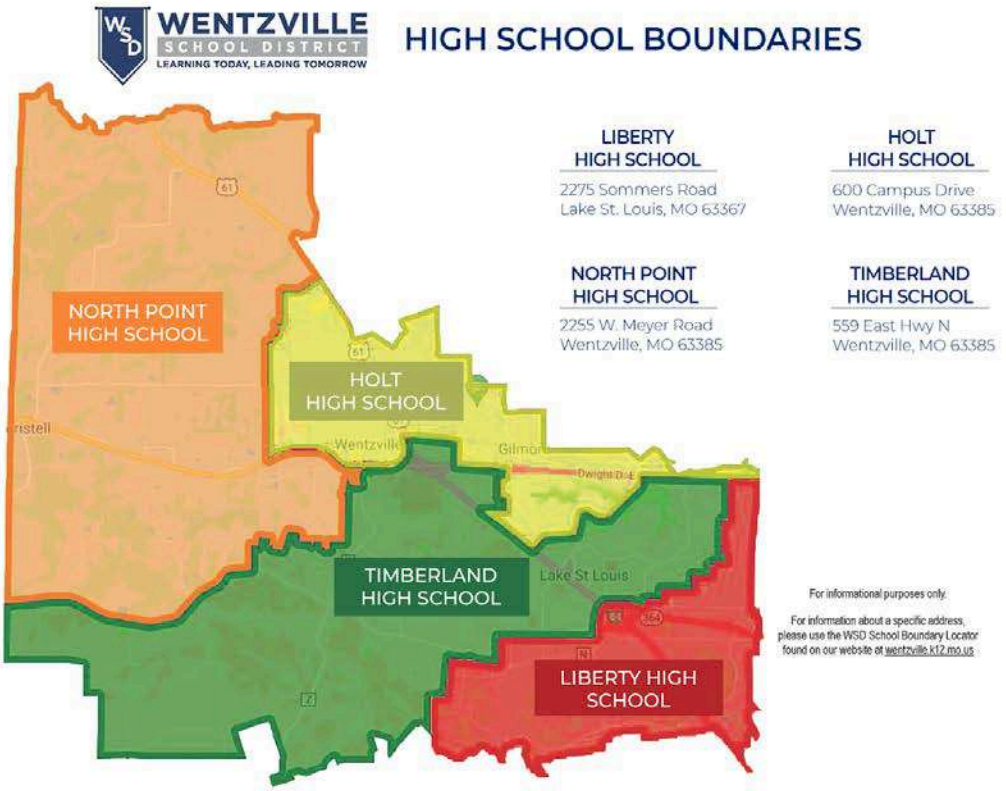
First Day of School
[ ] Early Release
Holiday
P/T Conf. PK-12
No Classes, PD Day
Late Start
Finals - Early Release 9-12
No Classes

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

Boundary Maps





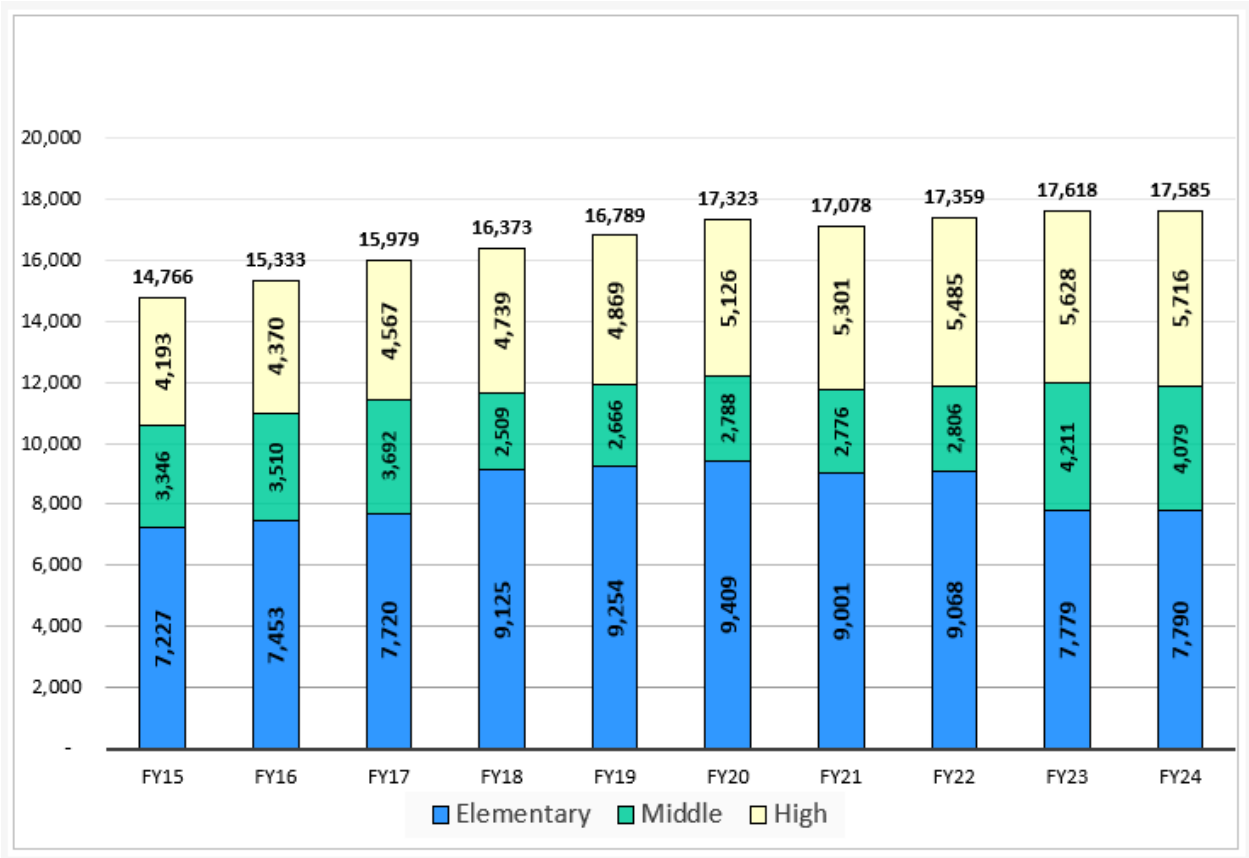

WENTZVILLE
SCHOOL DISTRICT
LEARNING TODAY, LEADING TOMORROW
HIGH SCHOOL BOUNDARIES
LIBERTY HIGH SCHOOL
2275 Sommers Road
Lake St. Louis, MO 63367
HOLT HIGH SCHOOL
600 Campus Drive
Wentzville, MO 63385
NORTH POINT HIGH SCHOOL
2255 W. Meyer Road
Wentzville, MO 63385
TIMBERLAND HIGH SCHOOL
559 East Hwy N
Wentzville, MO 63385
NORTH POINT HIGH SCHOOL
HOLT HIGH SCHOOL
TIMBERLAND HIGH SCHOOL
LIBERTY HIGH SCHOOL
Wentzville
Gilmore
Lake St Louis
For informational purposes only.
For information about a specific address, please use the WSD School Boundary Locator found on our website at wentzville.k12.mo.us

Enrollment Data

Enrollment History and Projections

Wentzville R-IV is one of the fastest growing school Districts in the state. The expansion of water treatment facilities in the District is expected to result in future long term enrollment growth. Enrollment has slowed since COVID and we are closely monitoring current trends.

September DESE Enrollment History:



6th Grade moved to elementary school in FY18 and moved back to middle school in FY23

School Level	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Elementary	6,971	7,227	7,453	7,720	9,125	9,254	9,409	9,001	9,068	7,779	7,790
Middle	3,245	3,346	3,510	3,692	2,509	2,666	2,788	2,776	2,806	4,211	4,079
High	4,003	4,193	4,370	4,567	4,739	4,869	5,126	5,301	5,485	5,628	5,716
Total	14,219	14,766	15,333	15,979	16,373	16,789	17,323	17,078	17,359	17,618	17,585

Personnel Information

Staffing History

Staffing	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Actual	Actual
Certified Staff (FTE)	1,287.08	1,361.87	1,364.89	1,387.70	1,403.55
Support Staff	1,170	1,224	1,248	1,275	1,215
Administrators/Other Exempt Staff	95	96	98	101	104
Total	2,552	2,682	2,711	2,764	2,723

Personnel Data

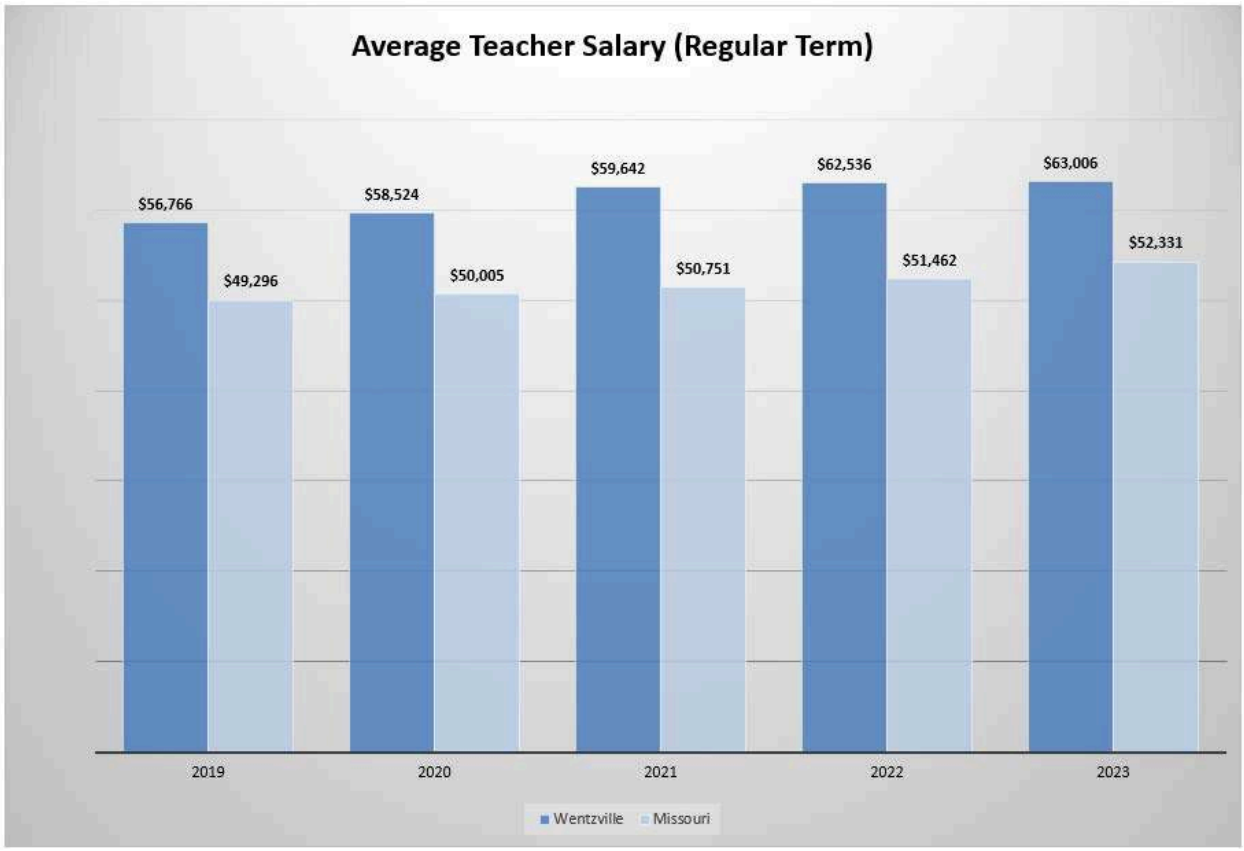
PERSONNEL DATA

	Year	2019	2020	2021	2022	2023
Average Teacher Salary (Regular Term)	Wentzville	$58,524	$59,642	$62,536	$63,006	$63,189
	Missouri	$50,005	$50,751	$51,462	$52,331	$54,264
Average Teacher Salary (Total*)	Wentzville	$59,705	$60,829	$63,717	$64,112	$64,437
	Missouri	$51,206	$51,974	$52,714	$53,523	$56,017
Average Administrator Salary	Wentzville	$107,238	$111,103	$114,777	$117,607	$114,299
	Missouri	$93,939	$95,496	$96,705	$98,699	$101,268
Average Years of Experience	Wentzville	12.1	12.4	12.5	12.7	13
	Missouri	12.5	12.6	12.7	12.7	12.6
Teachers with a Master Degree or Higher (%)	Wentzville	79.4	77.6	78.7	80.3	80.7
	Missouri	58.9	59.0	59.7	59.1	58.3

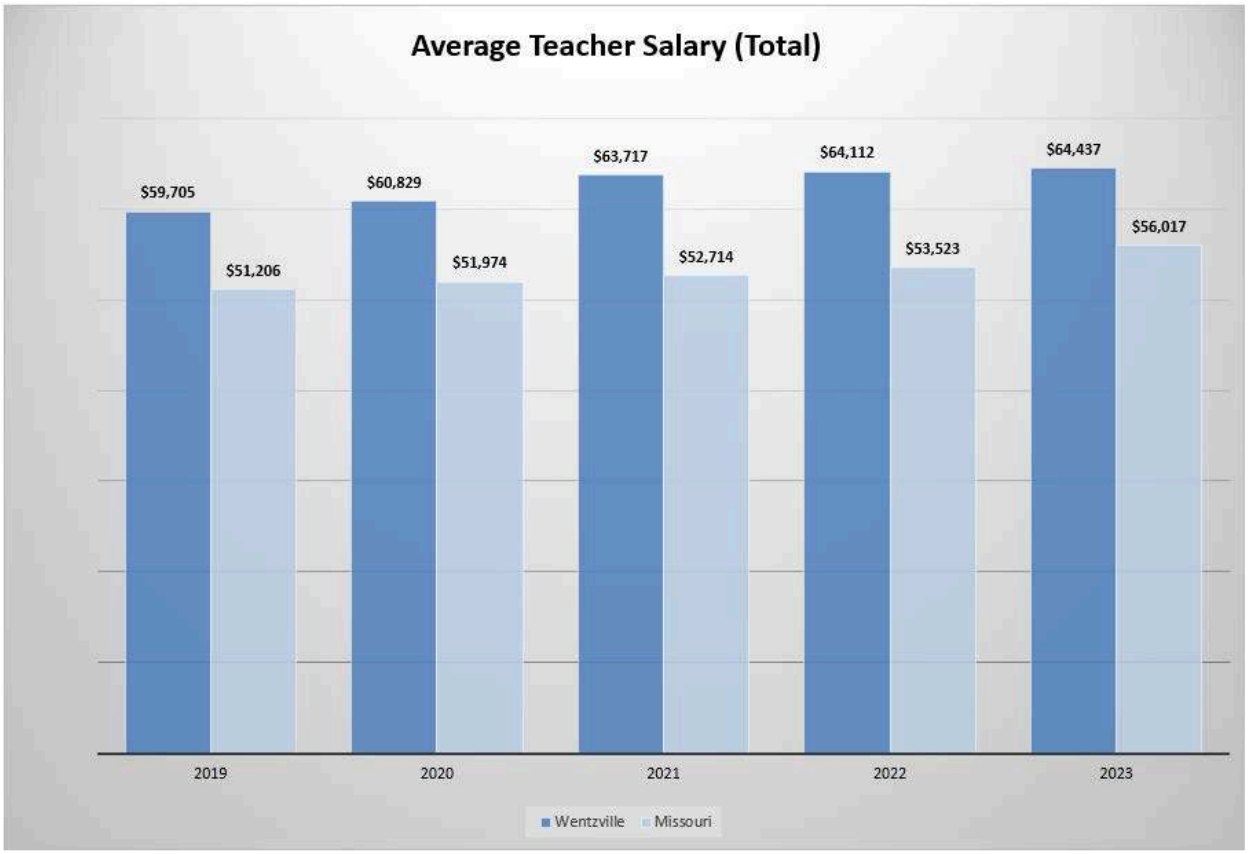
* Includes extended contract salary, Career Ladder supplement and extra duty pay

Data as of 5/28/24

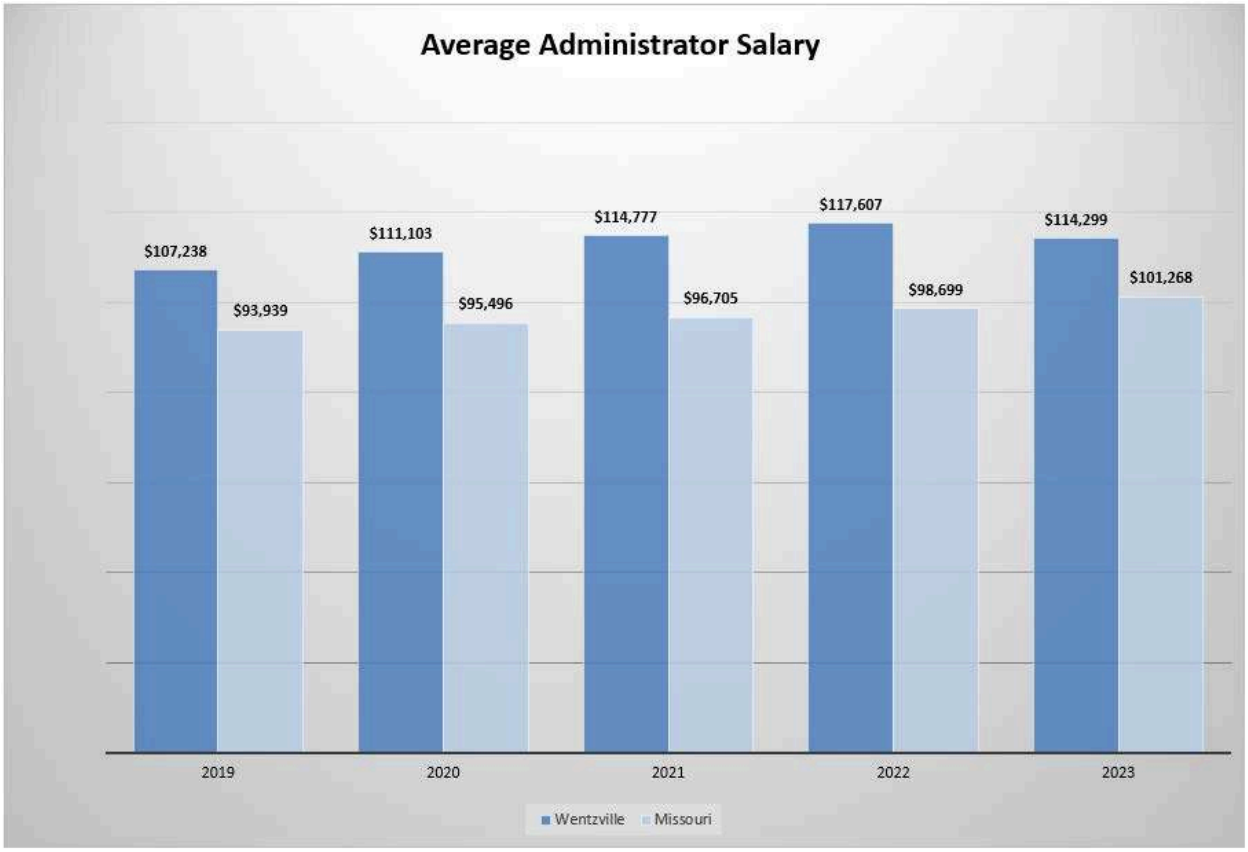
Average Teacher Salary (Regular Term)



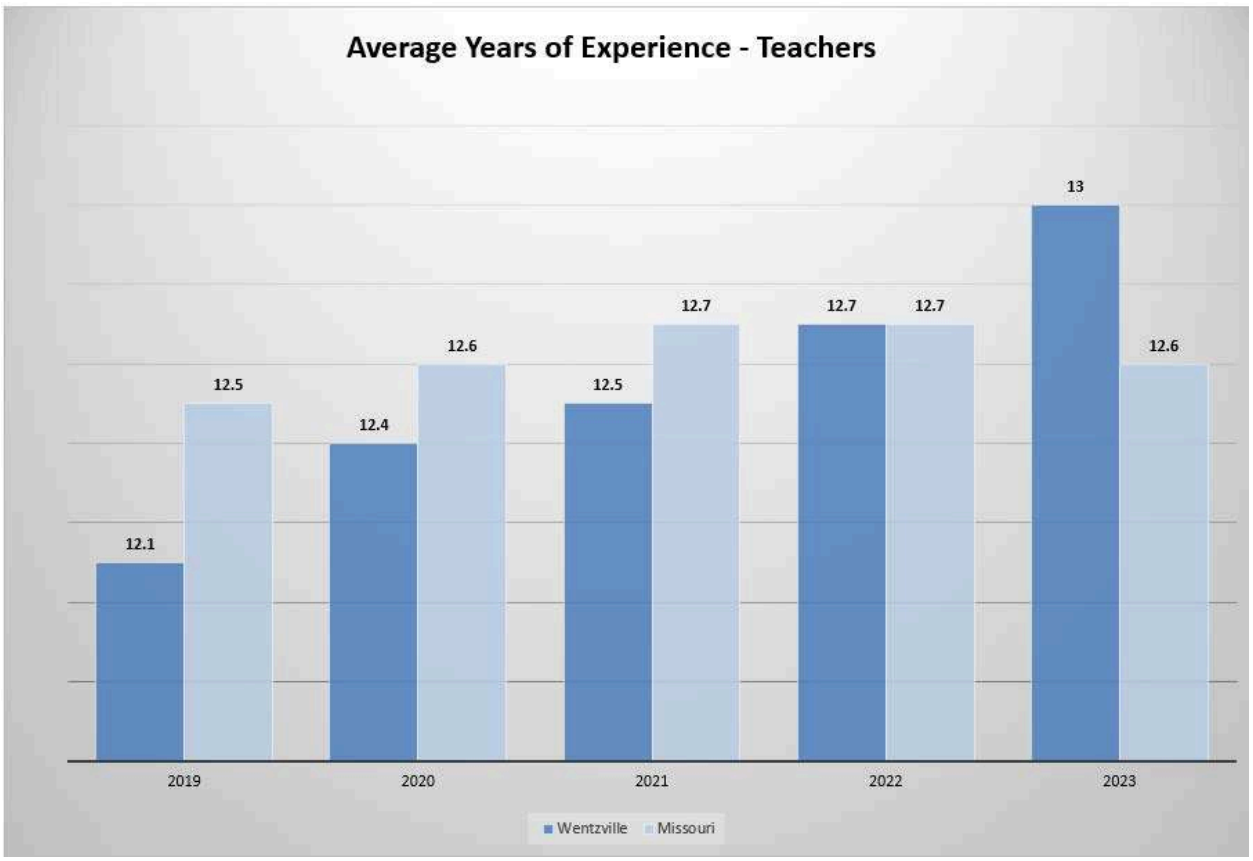
Average Teacher Salary (Total)



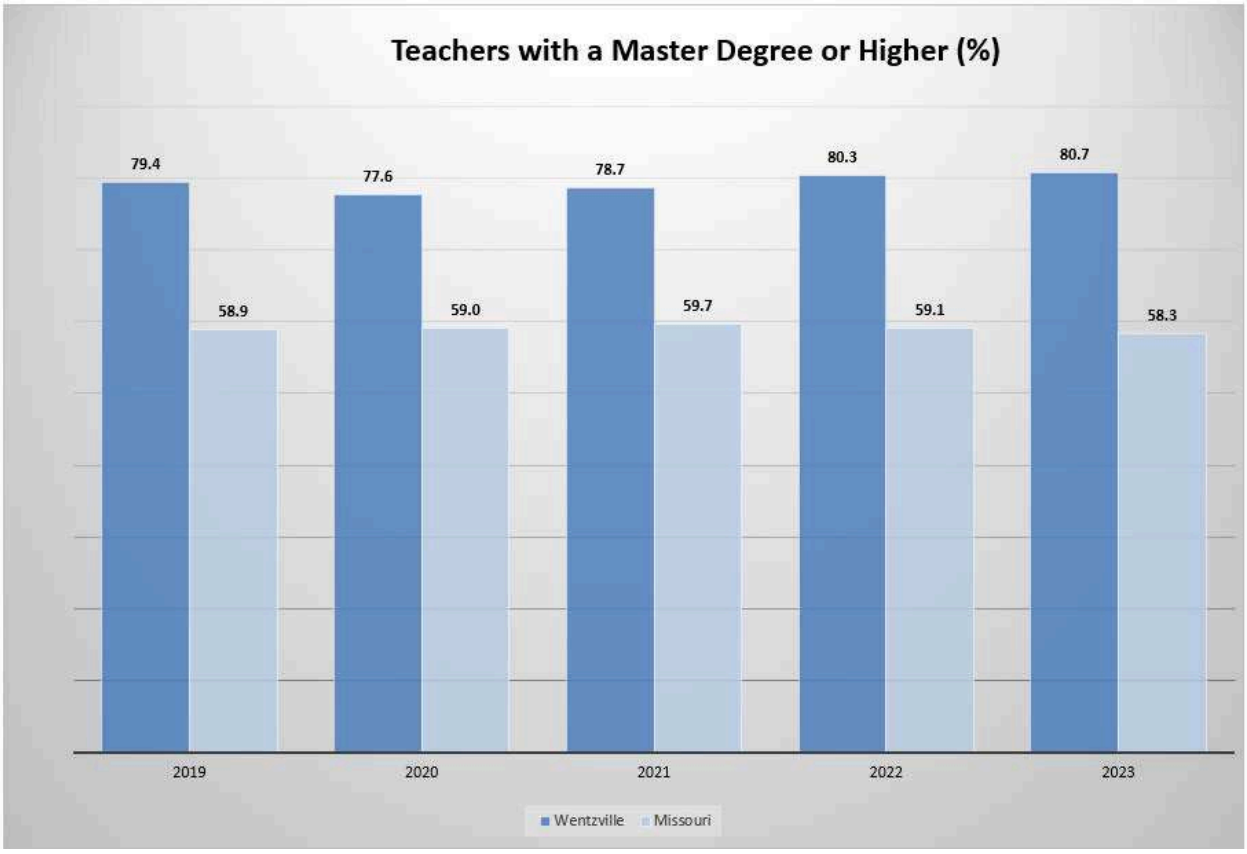
Average Administrator Salary



Average Years of Experience - Teachers



Teachers with a Master Degree or Higher (%)



Teacher Salary Schedule

2024-2025

STEP	B.S.	B.S. +16	M.A.	M.A. +15	M.A. +30	Ph.D.
1	44,400	45,621	49,909	52,404	56,072	58,876
2	45,510	46,442	50,832	53,452	57,193	60,054
3	46,648	47,278	51,772	54,521	58,337	61,255
4	47,814	48,129	52,730	55,611	59,504	62,480
5	48,412	49,332	53,785	56,751	60,694	63,730
6	48,945	50,565	54,888	57,943	61,938	65,036
7	49,434	51,829	56,013	59,189	63,208	66,369
8	49,928	52,477	57,413	60,491	64,535	67,763
9	50,427	53,054	58,848	61,852	65,890	69,186
10	50,931	53,585	60,319	63,275	67,307	70,673
11		54,121	61,827	64,762	68,754	72,192
12		54,662	63,218	66,381	70,267	73,780
13			64,640	68,041	71,848	75,403
14			66,094	69,742	73,501	77,100
15			67,581	71,486	75,228	78,835
16			69,068	73,166	77,109	80,648
17			70,587	74,849	79,037	82,503
18			72,105	76,533	81,013	84,442
19			73,655	78,217	83,038	86,469
20			75,239	79,938	84,989	88,631
21			76,819	81,657	86,944	90,847
22			78,432	83,413	88,900	93,118
23			80,079	85,206	90,900	95,446

District Information

Selected Statistics

Teacher Certification Status

WENTZVILLE R-IV	2019	2020	2021	2022	2023
Teachers with Regular Certificates*	99.6	99.8	99.8	99.8	99.8
Teachers with Temporary or Special Assignment Certificates	0.4	0.2	0.2	0.2	0.2
Teachers with Substitute, Expired or No Certificates	0.1	0.0	0.0	0.0	0.0

Missouri	2019	2020	2021	2022	2023
Teachers with Regular Certificates*	97.9	97.8	98.0	98.1	98.0
Teachers with Temporary or Special Assignment Certificates	0.8	0.8	0.7	0.7	0.9
Teachers with Substitute, Expired or No Certificates	1.3	1.4	1.3	1.2	1.2

*Regular Certificates - Includes Life Certificate, Professional Class I & II Certificate, (CPC) and Provisional Certificate.

Source: Missouri Department of Elementary and Secondary Education
Data as of: 5/25/2024

Student Staff Ratios

STUDENT STAFF RATIOS 2019-2023										
	WENTZVILLE R-IV					MISSOURI				
	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023
Students per Teacher	15	15	14	14	14	13	13	12	12	12
Students to Classroom Teachers	19	19	18	19	18	17	17	16	16	16
Students to Administrators	257	265	260	268	248	177	173	167	166	162

Source: Missouri Department of Elementary and Secondary Education
Data as of: 5/25/2024

Demographic Data

WENTZVILLE R-IV (092089)	2019	2020	2021	2022	2023
Total Enrollment	16789	17323	17078	17359	17611
American Indian/Alaska Native (%)	0.20	0.20	0.10	0.10	0.20
Asian (%)	2.00	2.00	1.90	2.10	2.20
Black (%)	6.70	6.80	6.70	7.10	7.70
Hawaiian/Pacific Islander (%)	0.10	0.00	0.00	0.10	0.10
Hispanic (%)	4.90	5.10	5.30	5.60	5.60
Multi-race (%)	4.00	4.40	4.70	5.00	5.30
White (%)	82.20	81.50	81.20	80.10	79.00
Free/Reduced Lunch (FTE) (%)	14.1	16.7	12.9	10.0	14.8

MISSOURI	2019	2020	2021	2022	2023
Total Enrollment	881269	879699	859343	863270	861575
American Indian/Alaska Native (%)	0.40	0.40	0.40	0.40	0.40
Asian (%)	2.10	2.10	2.10	2.10	2.10
Black (%)	15.60	15.50	15.40	15.20	15.10
Hawaiian/Pacific Islander (%)	0.30	0.30	0.40	0.40	0.40
Hispanic (%)	6.70	7.00	7.20	7.60	8.00
Multi-race (%)	4.30	4.60	4.90	5.10	5.50
White (%)	70.70	70.10	69.60	69.10	68.50
Free/Reduced Lunch (FTE) (%)	50.1	49.9	45.9	42.3	47.4

Source: Missouri Department of Elementary and Secondary Education
Data as of: 5/25/2024

Discipline Incidents

WENTZVILLE R-IV	2019	2020	2021	2022	2023
Enrollment	16789	17323	17078	17359	17611
Total Number of Incidents	73	47	31	123	124
Incident Rate (per 100 students)	0.4	0.3	0.2	0.7	0.7
Type of Offense					
Alcohol (number | rate)	* | *	* | *	* | *	* | *	* | *
Drug (number | rate)	10 | 0.1	11 | 0.1	7 | 0.0	11 | 0.1	14 | 0.1
E-Cigarettes (number | rate)	* | *	* | *	* | *	* | *	* | *
Tobacco (number | rate)	* | *	* | *	* | *	* | *	* | *
Violent Act (number | rate)	* | *	* | *	* | *	* | *	* | *
Violent Act Without Injury (number | rate)	* | *	* | *	* | *	* | *	30 | 0.2
Weapon (number | rate)	7 | 0.0	* | *	* | *	19 | 0.1	19 | 0.1
Other (number | rate)	55 | 0.3	33 | 0.2	20 | 0.1	93 | 0.5	56 | 0.3
Type of Removal					
In-School Suspension (number | rate)	* | *	* | *	* | *	* | *	* | *
Out of School Suspension (number | rate)	72 | 0.4	46 | 0.3	30 | 0.2	122 | 0.7	123 | 0.7
Expulsion (number | rate)	* | *	* | *	* | *	* | *	* | *
Unilateral Removal (number | rate)	* | *	* | *	* | *	* | *	* | *
Length of Removal					
10 Consecutive Days (number | rate)	38 | 0.2	27 | 0.2	19 | 0.1	66 | 0.4	83 | 0.5
More than 10 Consecutive Days (number | rate)	35 | 0.2	20 | 0.1	12 | 0.1	57 | 0.3	41 | 0.2

MISSOURI	2019	2020	2021	2022	2023
Enrollment	881269	879699	859343	863270	861575
Total Number of Incidents	11750	8945	4349	13987	16021
Incident Rate (per 100 students)	1.3	1.0	0.5	1.6	1.9
Type of Offense					
Alcohol (number | rate)	472 | 0.1	340 | 0.0	204 | 0.0	425 | 0.0	460 | 0.1
Drug (number | rate)	2152 | 0.2	1728 | 0.2	1101 | 0.1	2789 | 0.3	3839 | 0.4
E-Cigarettes (number | rate)	0 | 0.0	85 | 0.0	73 | 0.0	211 | 0.0	202 | 0.0
Tobacco (number | rate)	226 | 0.0	99 | 0.0	77 | 0.0	140 | 0.0	153 | 0.0
Violent Act (number | rate)	528 | 0.1	452 | 0.1	175 | 0.0	715 | 0.1	837 | 0.1
Violent Act Without Injury (number | rate)	745 | 0.1	619 | 0.1	249 | 0.0	929 | 0.1	1019 | 0.1
Weapon (number | rate)	577 | 0.1	378 | 0.0	239 | 0.0	774 | 0.1	779 | 0.1
Other (number | rate)	7050 | 0.8	5244 | 0.6	2231 | 0.3	8004 | 0.9	8732 | 1.0
Type of Removal					
In-School Suspension (number | rate)	1014 | 0.1	673 | 0.1	371 | 0.0	929 | 0.1	1062 | 0.1
Out of School Suspension (number | rate)	10675 | 1.2	8242 | 0.9	3966 | 0.5	13011 | 1.5	14891 | 1.7
Expulsion (number | rate)	26 | 0.0	10 | 0.0	6 | 0.0	35 | 0.0	33 | 0.0
Unilateral Removal (number | rate)	35 | 0.0	20 | 0.0	6 | 0.0	12 | 0.0	35 | 0.0
Length of Removal					
10 Consecutive Days (number | rate)	9231 | 1.0	7224 | 0.8	3585 | 0.4	11664 | 1.4	12674 | 1.5
More than 10 Consecutive Days (number | rate)	2519 | 0.3	1721 | 0.2	764 | 0.1	2323 | 0.3	3347 | 0.4

Incidents -- Each incident is to be reported in which a student is removed from the traditional classroom setting for ten or more consecutive days.
NOTE: Multiple Short Sessions (cumulative removals adding up to 10 days) are not included in this analysis.
Type of Offense -- *Weapon* -Device or instrument capable of causing serious bodily injury. Does not include a knife with a blade of less than 2 1/2 inches in length. *Alcohol* -Use, possession, sale, or solicitation of intoxicating alcoholic beverages. *Drug* -Use, possession, sale or solicitation of drugs. Does not include alcohol or tobacco. *Tobacco* -Use, possession, sale, or solicitation of tobacco. *Violent Act* -As defined by school board and including, but not limited to, exertion of physical force with intent to do serious bodily harm. *Other* -Other offenses not listed above.
Type of Removal -- *In School Suspension* -Removal of student from regular classroom setting (within a school building) for a fixed amount of time with student automatically returning to regular classroom setting after the suspension is completed. *Out of School Suspension* -Removal of student from school for a fixed amount of time with student automatically returning to school after the suspension is completed. *Expulsion* -Removal of student from school for an indefinite period of time until student is reinstated by local board of education.

* DESE Suppressed Data (less than 5 student counts)
Source: Missouri Department of Elementary and Secondary Education
Data as of: 5/25/2024

Annual Dropout Rate

WENTZVILLE R-IV (092089)	2019	2020	2021	2022	2023
American Indian/ Alaska Native Dropouts 9-12	*	*	*	*	*
American Indian/ Alaska Native Dropout Rate 9-12 (%)	*	*	*	*	*
Asian Dropouts 9-12	*	*	*	*	*
Asian Dropout Rate 9-12 (%)	*	*	*	*	*
Black Dropouts 9-12	6	7	5	14	6
Black Dropout Rate 9-12 (%)	1.70	1.90	1.30	3.30	1.30
Hawaiian/Pacific Islander Dropouts 9-12	*	*	*	*	*
Hawaiian/Pacific Islander Dropout Rate 9-12 (%)	*	*	*	*	*
Hispanic Dropouts 9-12	*	*	*	*	7
Hispanic Dropout Rate 9-12 (%)	*	*	*	*	2.10
Multiracial Dropouts 9-12	*	*	*	5	*
Multiracial Dropout Rate 9-12 (%)	*	*	*	2.10	*
White Dropouts 9-12	20	26	30	50	41
White Dropout Rate 9-12 (%)	0.50	0.60	0.70	1.10	0.90
Total Dropouts 9-12	28	38	41	72	57
Total Dropout Rate 9-12 (%)	0.60	0.70	0.80	1.30	1.00

MISSOURI	2019	2020	2021	2022	2023
American Indian/ Alaska Native Dropouts 9-12	25	15	36	27	24
American Indian/ Alaska Native Dropout Rate 9-12 (%)	2.20	1.40	3.00	2.10	2.00
Asian Dropouts 9-12	38	24	24	40	36
Asian Dropout Rate 9-12 (%)	0.70	0.40	0.40	0.70	0.60
Black Dropouts 9-12	1745	1370	1252	1886	1524
Black Dropout Rate 9-12 (%)	4.40	3.50	3.00	4.30	3.40
Hawaiian/Pacific Islander Dropouts 9-12	16	18	32	26	24
Hawaiian/Pacific Islander Dropout Rate 9-12 (%)	2.30	2.40	3.50	2.60	2.20
Hispanic Dropouts 9-12	443	340	477	603	647
Hispanic Dropout Rate 9-12 (%)	2.70	1.90	2.40	2.70	2.70
Multiracial Dropouts 9-12	187	154	200	278	258
Multiracial Dropout Rate 9-12 (%)	2.30	1.60	1.80	2.20	1.80
White Dropouts 9-12	2434	1687	2634	2619	2308
White Dropout Rate 9-12 (%)	1.30	0.90	1.30	1.30	1.20
Total Dropouts 9-12	4888	3608	4655	5479	4821
Total Dropout Rate 9-12 (%)	1.80	1.40	1.70	1.90	1.70

*DESE Suppressed Data (less than 5 student counts)
Source: Missouri Department of Elementary and Secondary Education
Data as of: 5/25/2024

Graduation Analysis

WENTZVILLE R-IV (092089)

Follow-up Options: All Students

Subgroup	Exit Year	# of Exiters	# 4 YR	% 4 YR	# 2 YR	% 2 YR	# Non College	% Non College	# Emp Comp	% Emp Comp	# Emp Non Comp	% Emp Non Comp	# Military	% Military	# Adv	% Adv	# NPC	% NPC	# Other	% Other	# Unk	% Unk	# NA	% NA
Total																								
Total	2022	1,292	522	40.4%	345	26.7%	23	1.8%	208	16.1%	26	2.0%	28	2.2%	*	*	*	*	39	3.0%	101	7.8%	*	*
Total	2021	1,227	474	38.6%	339	27.6%	38	3.1%	158	12.9%	14	1.1%	27	2.2%	*	*	*	*	36	2.9%	140	11.4%	*	*
Total	2020	1,184	491	41.5%	349	29.5%	28	2.4%	179	15.1%	30	2.5%	32	2.7%	*	*	*	*	*	*	73	6.2%	*	*
Total	2019	1,124	489	43.5%	306	27.2%	28	2.5%	150	13.3%	10	0.9%	16	1.4%	*	*	*	*	55	4.9%	70	6.2%	*	*
Total	2018	1,164	503	43.2%	307	26.4%	31	2.7%	155	13.3%	5	0.4%	38	3.3%	*	*	*	*	71	6.1%	54	4.6%	*	*

Statewide

Follow-up Options: All Students

Subgroup	Exit Year	# of Exiters	# 4 YR	% 4 YR	# 2 YR	% 2 YR	# Non College	% Non College	# Emp Comp	% Emp Comp	# Emp Non Comp	% Emp Non Comp	# Military	% Military	# Adv	% Adv	# NPC	% NPC	# Other	% Other	# Unk	% Unk	# NA	% NA
Total																								
Total	2022	62,287	20,887	33.5%	13,999	22.5%	1,359	2.2%	18,072	29.0%	602	1.0%	1,203	1.9%	428	0.7%	26	0.0%	2,401	3.9%	3,178	5.1%	132	0.2%
Total	2021	61,095	20,686	33.9%	14,526	23.8%	1,165	1.9%	16,019	26.2%	567	0.9%	1,403	2.3%	345	0.6%	23	0.0%	2,046	3.3%	4,083	6.7%	232	0.4%
Total	2020	61,073	20,807	34.1%	14,961	24.5%	1,231	2.0%	15,429	25.3%	516	0.8%	1,724	2.8%	203	0.3%	11	0.0%	2,271	3.7%	3,592	5.9%	328	0.5%
Total	2019	61,861	22,234	35.9%	15,474	25.0%	1,444	2.3%	15,364	24.8%	625	1.0%	1,939	3.1%	109	0.2%	18	0.0%	2,020	3.3%	2,450	4.0%	184	0.3%
Total	2018	62,434	23,538	37.7%	16,071	25.7%	1,552	2.5%	14,702	23.5%	543	0.9%	1,769	2.8%	*	*	*	*	2,026	3.2%	2,073	3.3%	160	0.3%

* Indicates the number/percent has been suppressed due to a potential small sample size
Data as of: 5/25/2024

American College Test (ACT)

District: WENTZVILLE R-IV

Year	# Grads	# Grads at or above Nat. Avg.	% of Grads who took the test and scored higher than the Nat. Avg.	% of Grads Tested	Composite ACT Score
2023	1336	463	68.89	50.3	22.2
2022	1269	476	69.48	54.0	22.7
2021	1221	464	63.30	60.0	22.9
2020	1174	543	67.11	68.9	22.9
2019	1116	505	61.81	73.2	22.5

District: Missouri

Year	# Grads	# Grads at or above Nat. Avg.	% of Grads who took the test and scored higher than the Nat. Avg.	% of Grads Tested	Composite ACT Score
2023	61603	20018	49.45	65.7	20.10
2022	61421	19779	50.35	63.9	20.30
2021	60427	17737	47.61	61.7	20.80
2020	60446	21043	46.35	75.1	20.70
2019	61136	21217	45.25	76.7	20.60

Source: Missouri Department of Elementary and Secondary Education

Data as of 5/25/24

Calendar Days and Hours

CALENDAR DAYS AND HOURS 2022-23								
	WENTZVILLE R-IV	FT. ZUMWALT	FRANCIS HOWELL	ORCHARD FARM	ST. CHARLES	TROY	WASHINGTON	WRIGHT CITY
Total Calendar Days	167-169	168-174	167-171	170	165-171	171	166	171
Total Calendar Hours	1067.5 - 1093.4	1056.3 - 1076.0	555.7 - 1090.8	1076.9 - 1119.3	1066.0 - 1076.0	1076.6 - 1087.2	1085.0 - 1106.7	1114.7 - 1133.4
Length of the Day (Hours)	6.5 - 6.6	6.5	3.3 - 6.6	6.4 - 6.6	6.5	6.5 - 6.7	6.6 - 6.7	6.7 - 6.9

Source: Missouri Department of Elementary and Secondary Education

Data as of: 2/27/2024

Special Education District Profile

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

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

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

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

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

See the link below for the Special Education Profile Review Guide
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

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

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

SPP Targets and District Status						
SPP Indicator			District Data 2020-21		Target 20-21	
Early Childhood Special Education Data (Table A)						
ECSE children in regular EC program receiving majority of services in EC (SPP 6A)			13.3%	Not Met	≥	25.0%
ECSE children in special education separate class, school or residential setting (SPP 6B)			66.5%	Not Met	≤	41.9%
Percent of children referred by First Steps prior to age 3, who are found eligible for ECSE, and who have an IEP developed and implemented by their third birthdays (SPP 12) *			NA	NA	=	100.0%
Percent of children in ECSE who demonstrated improved: (SPP 7)	Positive social-emotional skills:	Summary Statement 1	100.0%	Met	≥	93.9%
		Summary Statement 2	0.0%	Not Met	≥	48.2%
	Acquisition and use of knowledge and skills:	Summary Statement 1	100.0%	Met	≥	95.5%
		Summary Statement 2	3.3%	Not Met	≥	40.6%
	Use of appropriate behaviors to meet needs:	Summary Statement 1	98.4%	Met	≥	93.5%
		Summary Statement 2	1.6%	Not Met	≥	56.9%
Child Count and Educational Environment Data (Table B)						
Percent of children with IEPs inside regular class 80% or more of the day (SPP 5A)			50.8%	Not Met	≥	57.8%
Percent of children with IEPs inside regular class less than 40% of the day (SPP 5B)			10.8%	Not Met	≤	9.0%
Percent of children with IEPs served in separate settings (SPP 5C)			2.5%	Met	≤	3.6%
Does the LEA have disproportionate representation of racial/ethnic groups in special education and related services, or in specific disability categories, that is the result of inappropriate identification? (SPP 9/10)			No	NA		N/A
Assessment Data (Table C)						
Participation rate for children with IEPs on statewide assessment for English Language Arts (grades 3-8, HS) (SPP 3B)			99.1%	Met	≥	95.0%
Participation rate for children with IEPs on statewide assessment for Mathematics (grades 3-8, HS) (SPP 3B)			99.0%	Met	≥	95.0%
Proficiency rate for children with IEPs on statewide assessment for English Language Arts (grades 3-8, HS) (SPP 3C)			15.5%	Not Met	≥	20.0%
Proficiency rate for children with IEPs on statewide assessment for Mathematics (grades 3-8, HS) (SPP 3C)			12.9%	Not Met	≥	15.0%
Evaluation Data (Table D)						
Percent of children with parental consent to evaluate who were evaluated and had eligibility determined within 60 days (SPP 11) *			NA	NA	=	100.0%
Parent Survey Data (Table E)						
Percent of parents with a child receiving special education services who report that schools facilitated parent involvement as a means of improving services and results for children with disabilities (SPP 8) *			NA	NA	≥	75.0%
Suspension/Expulsion Data (Table F)						
Does the LEA have significant discrepancies in the rate of suspension/expulsion of greater than 10 days for children with IEPs? (SPP 4A)			No	NA		N/A
Does the LEA have significant discrepancies, by race or ethnicity, in the rate of suspension/expulsion of greater than 10 days for children with IEPs, that are the result of inappropriate policies/procedures/practices? (SPP 4B)			No	NA		N/A
Secondary Transition Data (Table G)						
Graduation rate for students with disabilities (SPP 1)			86.6%	Met	≥	74.5%
Dropout rate for students with disabilities (SPP 2)			0.9%	Met	≤	3.5%
Percent of youth age 16 and above with an IEP that includes coordinated, measurable, annual IEP goals and transition services that will reasonably enable the student to meet the post-secondary goals (SPP 13) *			NA	NA	=	100.0%

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

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

Percent of youth who had IEPs, are no longer in secondary school and who have been: (SPP 14)	enrolled in higher education	35.6%	Met	≥	23.4%
	enrolled in higher education or competitively employed	77.2%	Met	≥	55.4%
	total employed / continuing education	82.2%	Met	≥	60.4%

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

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

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				
	2018-19	2019-20	2020-21	State 2020-21
Child Count	328	286	218	10,168

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.

	2018-19		2019-20		2020-21		State 2020-21
Educational Environments	#	%	#	%	#	%	%
In the regular early childhood program:	*150*	*45.7%*	*93*	*32.5%*	*60*	*27.5%*	*48.1%*
10+ hours with majority of SPED services in EC Program*	75	22.9%	33	11.5%	26	11.9%	21.7%
10+ hours with majority of SPED services in Other Location	49	14.9%	45	15.7%	25	11.5%	19.0%
less than 10 hours with majority of SPED services in EC Program*	*	*	*	*	*	*	3.2%
less than 10 hours with majority of SPED services in Other Location	22	6.7%	11	3.8%	6	2.8%	4.2%
Separate Class	145	44.2%	157	54.9%	136	62.4%	40.5%
Separate School	*	*	15	5.2%	9	4.1%	1.3%
Residential Facility	*	*	*	*	*	*	*
Home	*	*	*	*	*	*	2.9%
Service Provider Location	31	9.5%	20	7.0%	11	5.0%	7.3%
Total Early Childhood	328	100.0%	286	100.0%	218	100.0%	100.0%
Total attending and receiving majority of services in early childhood program* (SPP 6A)	79	24.1%	37	12.9%	29	13.3%	24.9%
Total separate placements** (SPP 6B)	147	44.8%	172	60.1%	145	66.5%	41.8%

Source: District reported data via MOSIS Student Core (December cycle)
Percentage = Educational Environment / Total Early Childhood
*Total attending includes children in an early childhood program and receiving the majority of their SPED services in the EC program
**Total separate includes children reported in Separate Class, Separate School, and Residential Facility

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

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

Reporting Year	2016-17	2017-18	2018-19	2019-20	2020-21
Number referred and eligible	36	NA	NA	25	NA
IEPs developed with acceptable timelines	35	NA	NA	25	NA
Percent developed within acceptable timelines	97.2%	NA	NA	100.0%	NA
State % developed within acceptable timelines	99.0%	98.9%	100.0%	99.5%	97.8%

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

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

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

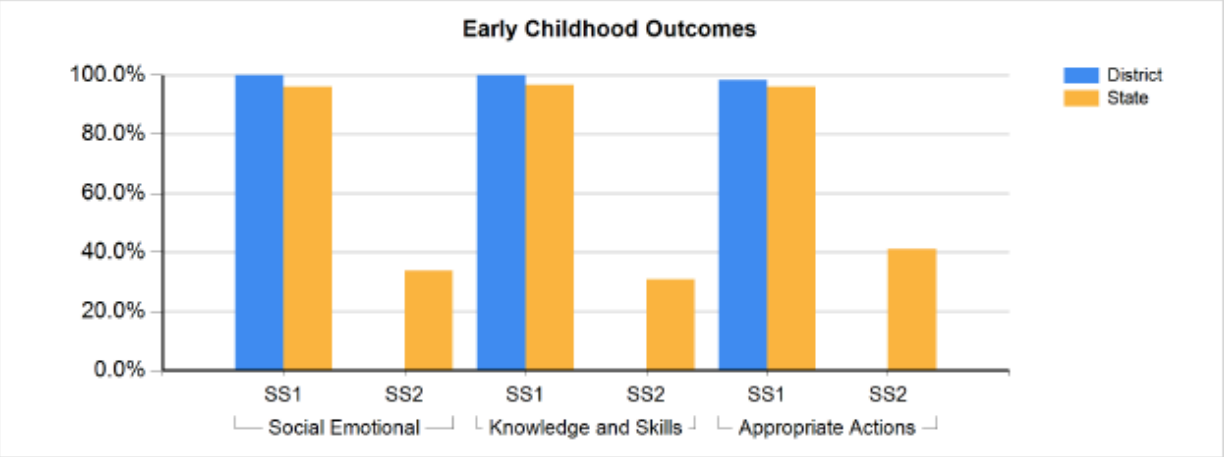
Early Childhood Special Education (ECSE) Data - (Table A)

Early Childhood Outcome Data (SPP 7) (A4)

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

Outcomes: 2020-21 School Year	Social Emotional Skills			Acquiring and Using Knowledge and Skills			Taking Appropriate Action to Meet Needs		
Outcomes: Percent of children who	#	%	State %	#	%	State %	#	%	State %
a. did not improve functioning	*	*	1.9%	*	*	1.7%	*	*	2.0%
b. improved functioning but not sufficient to move nearer to functioning comparable to same-age peers	*	*	1.8%	*	*	1.5%	*	*	1.6%
c. improved functioning to a level nearer to same-aged peers but did not reach	61	100.0%	62.5%	59	96.7%	66.0%	59	96.7%	55.3%
d. improved functioning to reach a level comparable to same-aged peers	*	*	26.4%	*	*	27.6%	*	*	32.4%
e. maintained functioning at a level comparable to same-aged peers	*	*	7.5%	*	*	3.2%	*	*	8.7%
Total:	61	100.0%	100.0%	61	100.0%	100.0%	61	100.0%	100.0%
Summary Statements									
1. Of those children who entered the program below age expectation, the percent that substantially increased their rate of growth by the time they exited.		100.0%	96.0%		100.0%	96.7%		98.4%	96.1%
2. Percent of children who were functioning within age expectations by the time they exited.		*	33.8%		*	30.7%		*	41.1%

Summary Calculations: 1. ((c+d)/(a+b+c+d))*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)

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

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

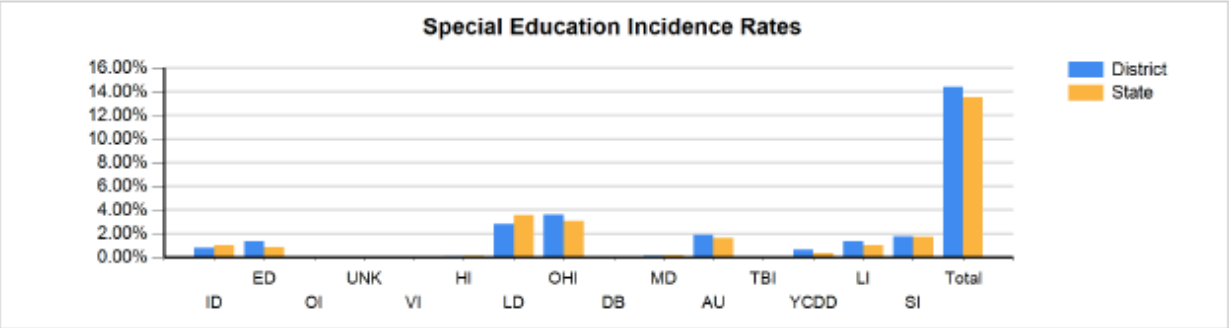
Child Count and Educational Environment Data - (Table B)

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 2020-21	State 2020-21
Intellectual Disability	131	*	0.77%	1.00%
Emotional Disturbance	225	*	1.32%	0.82%
Orthopedic Impairment	9	*	0.05%	0.04%
	*	*	*	*
Visual Impairment	6	*	0.04%	0.05%
Hearing impairment	15	*	0.09%	0.12%
Specific Learning Disability	478	11	2.80%	3.55%
Other Health Impairment	616	12	3.61%	3.06%
Deaf/Blindness	*	*	*	0.00%
Multiple Disabilities	20	*	0.12%	0.15%
Autism	319	*	1.87%	1.59%
Traumatic Brain Injury	*	*	*	0.04%
Young Child w/ Developmental Delay	111	*	0.65%	0.37%
Language Impairment	230	*	1.35%	1.01%
Speech Impairment	295	51	1.73%	1.69%
Total	2,459	82	14.40%	13.50%

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: 2020-21	Amer Indian %	Asian %	Black %	Hispanic %	Multi %	Pacificl %	White %	Total %
Total District Enrollment (K-12)	0.1%	1.9%	6.7%	5.3%	4.7%	0.0%	81.2%	100.0%
Total IEP Child Count (5K-21)	*	1.3%	9.0%	5.9%	6.2%	*	77.5%	100.0%
Intellectual Disability	*	*	19.8%	8.4%	3.8%	*	65.6%	100.0%
Emotional Disturbance	*	*	13.8%	4.0%	7.1%	*	74.7%	100.0%
Specific Learning Disability	*	*	9.4%	6.5%	5.6%	*	78.0%	100.0%
Other Health Impairment	*	*	6.5%	4.5%	6.5%	*	81.8%	100.0%
Autism	*	3.8%	6.0%	4.4%	4.4%	*	81.2%	100.0%
Speech/Language Impairment	*	1.7%	8.6%	7.8%	7.2%	*	74.7%	100.0%

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

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

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

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

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

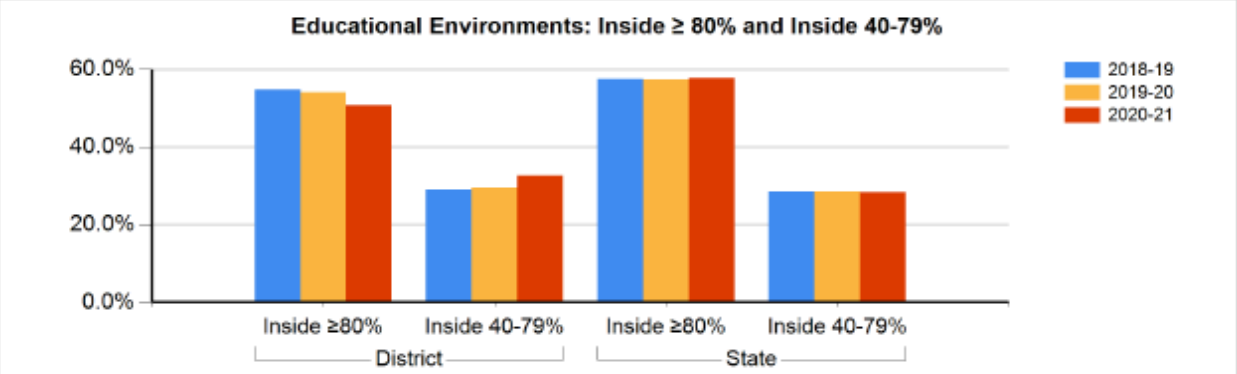
Child Count and Educational Environment Data - (Table B)

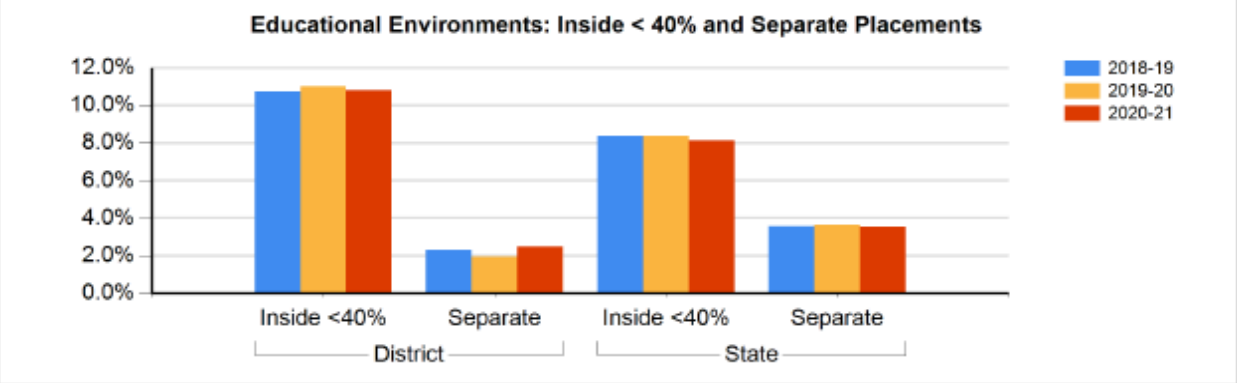
School-age Educational Environments (SPP 5) (B3)

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

	2018-19		2019-20		2020-21		State 2020-21
Placement Categories	#	%	#	%	#	%	%
Inside Regular Class 80% or More (SPP 5A)	1251	54.7%	1321	54.1%	1250	50.8%	57.9%
Inside Regular Class 40-79%	664	29.0%	722	29.6%	800	32.5%	28.4%
Inside Regular Class < 40% (SPP 5B)	246	10.8%	269	11.0%	266	10.8%	8.1%
Private Separate (Day) School*	25	1.1%	29	1.2%	20	0.8%	0.9%
Public Separate (Day) School*	*	*	*	*	24	1.0%	1.4%
Homebound/Hospital*	27	1.2%	18	0.7%	17	0.7%	0.6%
Private Residential Facility*	*	*	*	*	*	*	*
Correctional Facility	*	*	*	*	*	*	0.1%
Parentally Placed Private School	73	3.2%	83	3.4%	82	3.3%	2.1%
State Operated Separate School^	*	*	*	*	*	*	0.7%
Total School Age	2,286	100.0%	2,442	100.0%	2,459	100.0%	100.0%
Total of Separate Placements* (SPP 5C)	52	2.3%	47	1.9%	61	2.5%	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





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Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

Student Assessment Data - (Table C)

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

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

Grade	Acct	Rept	Number Top Two	Part. Rate (SPP 3B)	Percent Top Two (SPP 3C)	State Percent Top Two	Acct	Rept	Number Top Two	Part. Rate (SPP 3B)	Percent Top Two (SPP 3C)	State Percent Top Two
2020-21 - IEP MAP and MAP-A												
	English Language Arts						**Mathematics**					
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%
2018-19 - IEP MAP and MAP-A												
	English Language Arts						**Mathematics**					
03	188	188	48	100.0%	25.5%	23.0%	188	188	40	100.0%	21.3%	20.5%
04	210	210	46	100.0%	21.9%	20.7%	210	210	41	100.0%	19.5%	19.1%
05	219	219	62	100.0%	28.3%	17.5%	218	218	42	100.0%	19.3%	14.3%
06	196	196	39	100.0%	19.9%	16.3%	196	196	23	100.0%	11.7%	12.5%
07	185	184	34	99.5%	18.5%	13.2%	183	182	29	99.5%	15.9%	9.5%
08	181	180	37	99.4%	20.6%	13.6%	178	177	35	99.4%	19.8%	8.1%
HS	145	142	32	97.9%	22.5%	18.3%	167	164	37	98.2%	22.6%	13.0%
3-5	617	617	156	100.0%	25.3%	20.4%	616	616	123	100.0%	20.0%	18.0%
6-8	562	560	110	99.6%	19.6%	14.4%	557	555	87	99.6%	15.7%	10.1%
All	1,324	1,319	298	99.6%	22.6%	17.6%	1,340	1,335	247	99.6%	18.5%	14.1%
2017-18 - IEP MAP and MAP-A												
	English Language Arts						**Mathematics**					
03	187	187	62	100.0%	33.2%	23.5%	186	186	44	100.0%	23.7%	21.1%
04	199	199	53	100.0%	26.6%	22.8%	199	199	44	100.0%	22.1%	19.6%
05	192	192	44	100.0%	22.9%	19.3%	193	193	35	100.0%	18.1%	14.2%
06	174	174	50	100.0%	28.7%	17.5%	173	173	30	100.0%	17.3%	12.0%
07	172	172	33	100.0%	19.2%	14.1%	168	168	23	100.0%	13.7%	9.7%
08	171	171	24	100.0%	14.0%	14.3%	166	166	15	100.0%	9.0%	8.2%
HS	153	149	30	97.4%	20.1%	16.9%	185	181	33	97.8%	18.2%	12.0%
3-5	578	578	159	100.0%	27.5%	21.9%	578	578	123	100.0%	21.3%	18.3%
6-8	517	517	107	100.0%	20.7%	15.3%	507	507	68	100.0%	13.4%	10.0%
All	1,248	1,244	296	99.7%	23.8%	18.5%	1,270	1,266	224	99.7%	17.7%	14.1%

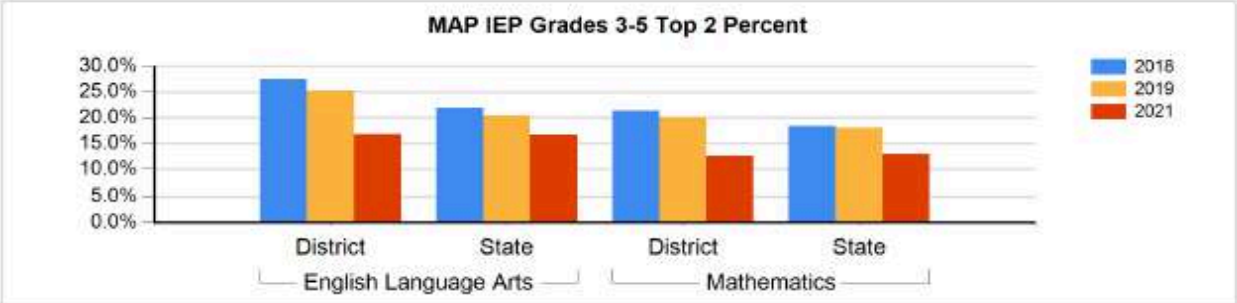
Source: MAP Assessment - Includes MAP and MAP-A results
Acct = Accountable; Rept = Reportable; Number Top Two = Proficient + Advanced; Participation Rate (Part Rate) = Reportable / Accountable
Proficient or Advanced Percent (Percent Top Two) = (Number of Proficient + Number of Advanced) / Reportable
HS: High school totals include required End of Course exams (English II and Algebra I) and alternate assessments

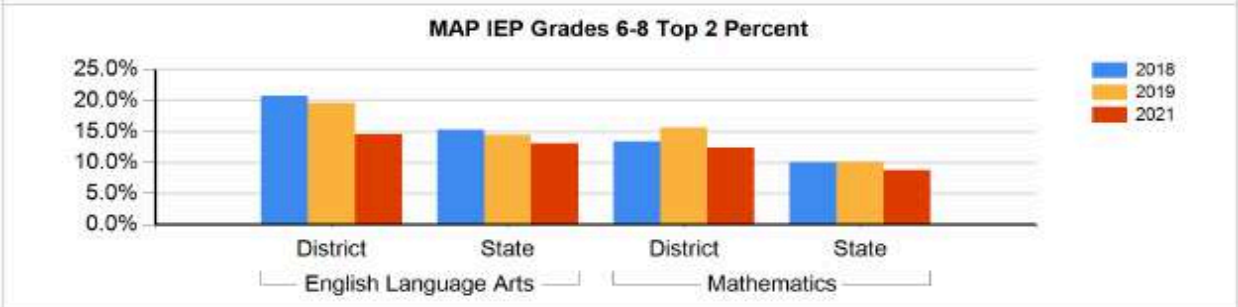
* - Indicates the number or percent has been suppressed due to cell size.

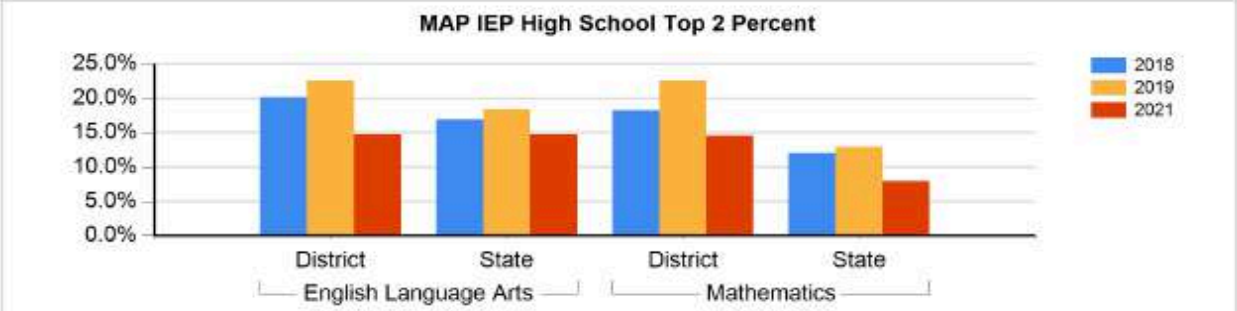
Missouri Department of Elementary and Secondary Education
Special Education District Profile

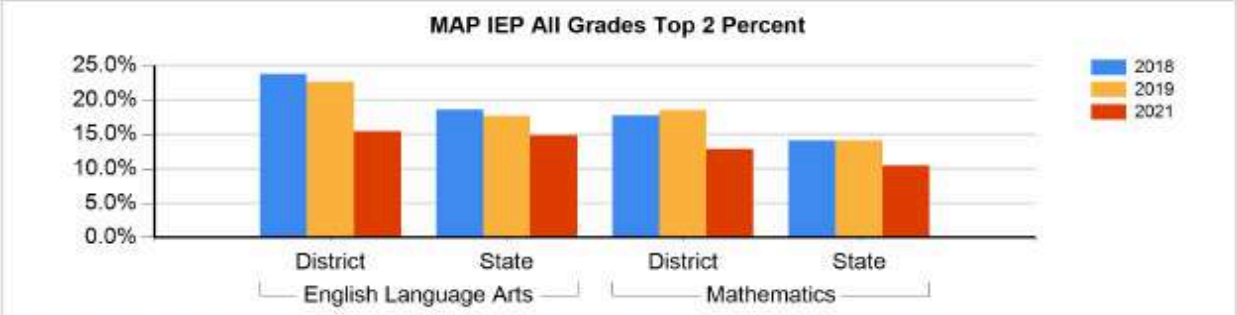
WENTZVILLE R-IV (092-089)

Student Assessment Data - (Table C)









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Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

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

Initial Evaluation Timelines (SPP 11) (Table D)

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

Reporting Year	2016-17	2017-18	2018-19	2019-20	2020-21
Number evaluated	325	NA	NA	266	NA
Number within acceptable timelines	324	NA	NA	265	NA
Percent within acceptable timelines	99.7%	NA	NA	99.6%	NA
State % within acceptable timelines	99.5%	99.1%	99.0%	99.2%	98.4%

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	2016-17	2017-18	2018-19	2019-20	2020-21
Total Responses	243	NA	NA	126	NA
Number Agree/Strongly Agree	160	NA	NA	84	NA
% Agree/Strongly Agree	65.8%	NA	NA	66.7%	NA
State % Agree/Strongly Agree	72.7%	74.4%	75.6%	76.7%	73.5%

Source: MSIP Parent Advance Questionnaire (through 2010-11) and/or special education parent survey
Note: Data collected from districts in conjunction with their monitoring review

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Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

Suspension/Expulsion Data - (Table F)

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

School Year 2020-2021	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	86	3.21	4.77	95	0.64	1.88	4.99	2.53
OSS > 10 Days	8	0.30	0.54	10	0.07	0.20	4.41	2.77
ISS - All	153	5.72	6.68	350	2.37	3.80	2.41	1.76
ISS > 10 Days	5	0.19	0.39	9	0.06	0.16	3.06	2.45
Total OSS and ISS	207	7.73	9.37	404	2.74	4.89	2.82	1.92
Incident Counts								
OSS - All	122	4.56	8.39	112	0.76	2.69	6.00	3.12
OSS > 10 Days	8	0.30	0.57	10	0.07	0.20	4.41	2.78
American Indian	*	*	*				*	*
Asian	*	*	*				*	*
Black	*	*	0.55				*	2.67
Hispanic	*	*	0.34				*	1.65
Multi Racial	*	*	0.84				*	4.12
Pacific Islander	*	*	*				*	*
White	*	*	0.58				*	2.86
ISS - All	294	10.98	13.60	569	3.86	6.81	2.85	2.00
ISS > 10 Days	5	0.19	0.39	9	0.06	0.16	3.06	2.44
Total OSS and ISS	416	15.54	21.99	681	4.62	9.50	3.36	2.31

Source: District reported data via MOSIS Discipline and MOSIS Student Core.
is the number of students or incidents reported; rate is the rate per 100 students based on total enrollment and 3-21 child count excluding PPPS
ISS All = Any incident resulting in an in-school suspension
ISS > 10 days = Any incident resulting in an in-school suspension for more than 10 consecutive or cumulative days
OSS All = Any incident resulting in an out-of-school suspension
OSS >10 days = Any incident resulting in an out-of-school suspension for more than 10 consecutive or cumulative days
OSS includes out-of-school suspensions, expulsions or unilateral removals
Note: The ratios for the racial/ethnic groups use the Nondisabled OSS>10 days for all races as the comparison group

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Special Education District Profile

WENTZVILLE R-IV (092-089)

Secondary Transition Data - (Table G)

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

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

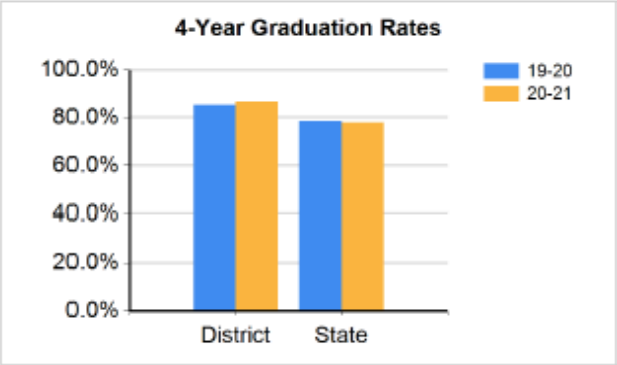
Graduation data	2018-19	2019-20	2020-21	State 2020-21
Total Number of IEP Students Graduated	137	121	157	6,681

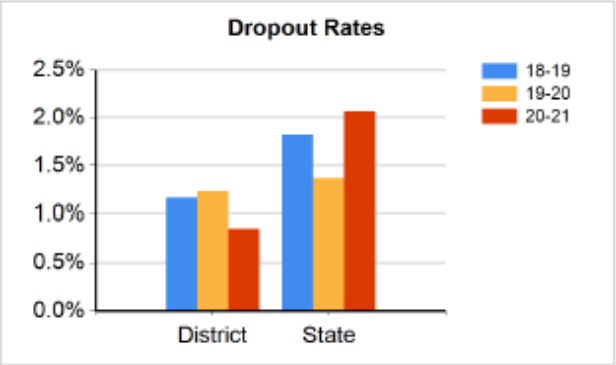
Graduation Cohort data / rates (SPP 1)	4-Year Rate		5-Year Rate		6-Year Rate		7-Year Rate	
	District	State	District	State	District	State	District	State
2021 Cohort	2021		2022		2023		2024	
Total Cohort Graduates	149	6,005						
Total Cohort	172	7,807						
Graduation Rate	86.6%	76.9%	NA	NA	NA	NA	NA	NA
2020 Cohort	2020		2021		2022		2023	
Total Cohort Graduates	105	5,724	113	5,966				
Total Cohort	123	7,386	125	7,297				
Graduation Rate	85.4%	77.5%	90.4%	81.8%	NA	NA	NA	NA

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

Dropout data (SPP 2) (grades 9-12)	2018-19	2019-20	2020-21	State 2020-21
Total students with disabilities grades 9-12	687	732	817	39,840
Number of students with disabilities who dropped out	8	9	7	822
Dropout rate for students with disabilities	1.2%	1.2%	0.9%	2.1%

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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Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

Secondary Transition Data - (Table G)

Secondary Transition Plans (SPP 13) (G2)

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

Reporting Year	2016-17	2017-18	2018-19	2019-20	2020-21
Total Reviewed	7	NA	NA	*	NA
Number Met	6	NA	NA	*	NA
Percent Met	85.7%	NA	NA	*	NA
State	87.7%	94.4%	93.6%	89.3%	88.8%

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 2020-2021 School Year	19-20 Graduates		19-20 Dropouts		Total		State
	#	%	#	%	#	%	%
(1) 2 YR College (completed at least one term)	26	26.5%	*	*	26	25.7%	18.7%
(2) 4 YR College (completed at least one term)	10	10.2%	*	*	10	9.9%	9.3%
(3) Non College (completed at least one term)	5	5.1%	*	*	5	5.0%	3.2%
(4) Advanced Training	*	*	*	*	*	*	0.4%
(5) Employed (Competitively) (at least 20 hrs per week for 90 days)	40	40.8%	*	*	40	39.6%	37.4%
(6) Employed (Non Competitively) (at least 20 hrs per week for 90 days)	*	*	*	*	*	*	1.7%
(7) National/Community Service/Peace Corps	*	*	*	*	*	*	*
(8) Military	*	*	*	*	*	*	2.3%
(9) Other	*	*	*	*	*	*	15.1%
(10) Continuing Education - did not complete one term	*	*	*	*	*	*	3.9%
(11) Employed - less than 20 hrs per week or 90 days	13	13.3%	*	*	15	14.9%	8.1%
(12) Unknown	23	23.5%	6	200.0%	29	28.7%	17.6%
(13) Not Available	*		*		*		
Total (excludes Not Available)	98	100.0%	*	*	101	100.0%	100.0%
A. Enrolled in higher education*	36	36.7%	*	*	36	35.6%	28.0%
B. Enrolled in higher education or competitively employed*	78	79.6%	*	*	78	77.2%	67.7%
C. Total Employed / Continuing Education*	83	84.7%	*	*	83	82.2%	72.9%

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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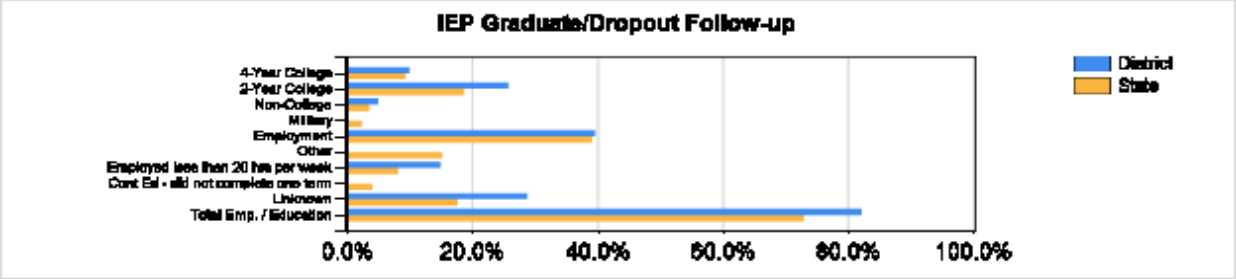
Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)



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

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APPENDIX

2024-2025 ANNUAL BUDGET

Glossary of Terms

These definitions are meant to assist the reader in understanding the details of this budget 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 items.

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.

Enterprise Funds: The classification of fund accounts for activities that provide goods or services to its participants for a fee that is meant to make the fund self-sustaining.

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 position 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.

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.

Self insurance Fund: A fund set up to establish a reserve for a self insured program.

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

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

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

Funds and Definitions

The District separates its monies based on requirements from Missouri State Statutes 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 included in another fund. Typical expenditures here include, but are not limited to, support staff salaries and benefits, and instructional materials and supplies.

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

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

Teachers' Fund

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

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

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.

Self Insurance Fund

This fund is scheduled to be set up at the end of the 2023-24 fiscal year as an insurance reserve in order to establish a self insured health benefit program.

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, Debt Service, and Self Insurance. The Self insurance Fund will be set up at the end of FY24 to be used in FY25.

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

Enterprise Funds: The classification of fund accounts for activities that provide goods or services to its participants for a fee that is meant to make the fund self-sustaining.

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.

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.

Revenue by Object

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

5100-Local Revenue

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

5200-County Revenue

5211 Fines, Escheats, Etc.: Revenue received from St. Charles County for fines, foreclosures, or unclaimed taxes.

5221 State Assessed Utilities: Levy revenue on the assessed valuation of railroad and utility properties as assessed by the state.

5300-State Revenue

5311 Basic Formula-State Monies: Revenue from the state SB287 funding formula.

5312 Transportation: Revenue received for transporting children.

5314 Early Childhood Special Education (ECSE): Revenue received for the state
portion of program funding.

5319 Basic Formula-Classroom Trust Fund: Revenue received from Riverboat gaming.

5324 Educational Screening Program/ PAT: Revenue received for the early childhood screening and Parents as Teachers (PAT) programs.

5332 Career Education: Reimbursement from state for career and technical education.

5333 Food Service: Revenue from state for school lunch program.

5359 Career Education Enhancement Grant: Revenue received from the Outstanding Schools Act.

5369 Residential Placement/Excess Cost: Amounts received for children in residential placements through the MO Department of Mental Health, MO Department of Social Services, Division of Family Services, or a court of competent jurisdiction pursuant to Section 167.126, RSMo.

5381 High Need Fund-Special Education: Reimbursement for expenditures made on behalf of students with disabilities when the current expenditure per pupil exceeds three times the District's average per pupil cost.

5397 Other State Revenue: All other revenue from the state not covered by the above revenue codes.

5400-Federal Revenue

5412 Medicaid: Reimbursement for Medicaid services.

5422 American Rescue Plan Elementary & Secondary Schools Emergency Relief Fund - ARP ESSER (ESSER III)

5423 CRRSA – Elementary and Secondary Schools Emergency Relief Fund (ESSER II): Amounts received through the Department of Elementary and Secondary Education funded from the Consolidated Appropriations Act COVID-19 relief package. ESSER II funds fall under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021, Public Law 116-260.

5424 CARES – Elementary and Secondary School Emergency Relief Fund (ESSER): Amounts received through the Department of Elementary and Secondary Education funded from the Coronavirus Aid, Relief, and Economic Security Act.

5425 CARES -Governor's Emergency Education Relief Fund (GEER): Amounts received through the state funded from the Coronavirus Aid, Relief, and Economic Security Act.

5428 Coronavirus Relief Fund (OA CRF): Amounts Received from the Office of Administration (OA) and paid by Department of Elementary and Secondary Education funded from the CARES Act Fund, Coronavirus Relief Fund.

5437 IDEA Grants: Amounts received through special competitive grants or state initiatives from the Individuals with Disabilities Act (IDEA) set-aside funds.

5441 IDEA Entitlement Funds, Part B IDEA: Entitlement amounts received through the Individuals with Disabilities Act (IDEA) grant for providing special education and related services to students with disabilities.

5442 Early Childhood Special Education (ECSE): Revenue received for ECSE programs.

5445 School Lunch Program: Revenue received directly through the DESE for the National School Lunch Program.

5446 School Breakfast Program: Revenue received directly through the DESE for the National School Breakfast Program.

5448 After School Snack Program: Revenue received directly through the DESE for the After School Snack Program.

5451 Title I - ESEA: Revenue received to help educationally disadvantaged students meet high academic standards.

5452 Title I, Part C-Migrant Education: Amounts for supplementary services to children of migrant workers.

5462 Title III, ESEA-English Language Acquisition and Academic Achievement: Amounts received for teaching limited English proficient children.

5461 Title IV.A – Student Support and Academic Enrichment

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

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

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

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

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

Other Revenue

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

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

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.

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.

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)

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