



Wentzville R-IV School District

St. Charles County, Missouri, USA

www.wentzville.k12.mo.us



2014-2015 Annual Budget





Annual Budget

for the

Wentzville R-IV School District

2014-2015 Fiscal Year

Curtis Cain, Ph.D – Superintendent
Pam Frazier, MBA, CPA – Chief Financial Officer
Susan Dawson, CPFO – Director of Accounting

<http://www.wentzville.k12.mo.us>

Missouri School District: 092-089

District Administration Building
One Campus Drive
Wentzville, Missouri 63385



WENTZVILLE R-IV SCHOOL DISTRICT
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INTRODUCTORY SECTION



2014-2015 Annual Budget



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A MESSAGE FROM THE SUPERINTENDENT

The Wentzville R-IV School District is committed to its mission of “Learning today, Leading tomorrow.” The District earned a 96.4% score on our first MSIP 5 Annual Performance Review. Our students and staff continue to excel in every facet of the educational process. A continued focus on instructional improvement has generated higher achievement levels across the District. Increased rigor has been a trademark of recent curriculum advances and our students continue to respond to new challenges. The College Board recently recognized Wentzville R-IV as an Advanced Placement Achievement District for the fourth consecutive year based on increases in Advanced Placement participation and achievement. Wentzville R-IV is the only district in Missouri to be recognized for four consecutive years.

The Project Lead the Way (PLTW) program continues to be an emphasis at the secondary level. With the addition of weighted grades for PLTW, enrollment continued to expand, and bio-medical courses continue to be added. PLTW is a hands-on program that emphasizes Science, Technology, Engineering and Math (STEM) to prepare students for highly technical careers. Holt and Timberland are the only high schools in St. Charles County to achieve national certification for both the bio-medical and engineering segments of PLTW.



Student achievement continues to improve in nearly all subject areas, placing the Wentzville R-IV School District in the top 10% of Missouri school districts based on composite MAP scores over the past four years. This can only be made possible



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through the efforts of all staff, particularly our teachers, to engage in ongoing professional development. District staff members are being trained in ever increasing numbers on STEM related curriculum and the effective use of technology to enhance student learning.

Response to Intervention (RtI) and Positive Behavior Intervention and Support (PBIS) were merged into one committee—Multi-Tiered Systems of Support (MTSS). Strategies are being identified and implemented at all grade levels to ensure individual student success. Meeting the individual needs of all students has been a focus for our staff for several years and the results speak to that effort. The District is now transitioning the curriculum to reflect the Missouri Learning Standards, helping to ensure that our students are college and career ready when they graduate from high school. A new English Language Arts Curriculum was implemented, and classroom libraries were adopted in grades K-8

A demographic study was conducted which indicated that Wentzville's enrollment will continue to increase until it reaches almost 20,000 in 2024. In 2000, the total District enrollment was 6,000 students, and for the next school year that number will have grown to more than 14,500 students. In April 2011 voters approved Proposition 3, a 30 cent tax levy designed to fund an estimated \$60 million in additional facilities throughout the District. Liberty High School, the District's third comprehensive high school opened for a freshmen class in August 2013. In the fall of 2014, freshman and sophomores will attend Liberty High School. The facility includes 227,000 square feet on a beautiful 76 acre campus. Staffing and equipping the building to add another class of students was an important part of the budget planning process.





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We are proud of the progress we have made to improve the quality of our schools and the overall educational program. These improvements have come at a time of dramatic enrollment growth and some of the worst economic times in history. By focusing on very specific goals and initiatives the District has performed well during difficult times. Our fiscal responsibility has allowed us to achieve at high levels while still spending the least amount per pupil among county districts. Effective planning has allowed the District to maintain smaller class sizes even as the enrollment has grown by record numbers. With growth comes opportunity, and the Wentzville R-IV School District has leveraged growth for the benefit of our students. The budget for the 2014-15 school year reflects and supports the priorities of the District.

Sincerely,

Dr. Curtis Cain
Superintendent





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

EXECUTIVE SUMMARY

The Wentzville R-IV School District (hereinafter the “District”) has completed its budgeting process for fiscal year 2014-2015. The Annual Budget represents the financial plan for the District for the coming year. This document is designed to inform the Board of Education and the greater District community on all financial matters, and to act as financial guide for the upcoming year using the District’s current and historical financial information. The budget was developed with input from staff, community members, administration, and the Board of Education.





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MISSION, VALUES, AND GOALS

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

Mission Statement

Learning Today, Leading Tomorrow

Vision Statement

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

We Value

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

Comprehensive School Improvement Goals

1. Improve achievement for ALL students
2. Increase communication and improve relationships with stakeholders to support student achievement
3. Provide the financial structures to support facility growth and sustain student achievement.



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

BOARD OF EDUCATION MEMBERS

Mr. Dale Schaper.....President
Mrs. Courtney TiemanVice President
Mrs. Sandy Garber Secretary
Mrs. Sherry Cox..... Director
Ms. Barbara Fine Director
Mrs. Sandy Fitzgerald Director
Mr. Kenny Mayer Director



EXECUTIVE ADMINISTRATION

Curtis Cain Ph.D.	Superintendent
Jennifer Allen, Ed.D.	Assistant Superintendent Curriculum and Instruction
Susan Hladky, Ed.D.	Assistant Superintendent Human Resources
Melody Marcantonio, Ed.D.	Assistant Superintendent Administrative Services
Cheri Thurman	Assistant Superintendent Special Services
Pam Frazier, MBA, CPA	Chief Financial Officer
Matt Deichmann	Community Relations Director



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

ORGANIZATIONAL SUMMARY

DISTRICT OVERVIEW

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

The Wentzville R-IV School District currently provides education to over 14,200 students Kindergarten through 12th grade, and an additional 400 students in its early childhood education programs. Student population in the District increased by 83% during the past ten years and continues to grow by around 500 students per year. While the growth rate has slowed recently, the District continues to see rapid growth by most community standards. Green space is available for rapid development once the economy returns to a more active growth pattern.

FACILITIES

The District's educational facilities include ten elementary, three middle, three high schools, an early childhood center, and an alternative education school. The District also has a variety of operational support buildings and an administration building. In total, the District maintains approximately 2.2 million square feet of space. Liberty High School was opened for the 2013-2014 school year with a freshman class. Freshman and sophomores will attend Liberty high school in the fall of 2014.





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

PERSONNEL RESOURCES

The District employs will employ over 1,900 staff members in the upcoming year to assist in student learning. Personnel costs account for 81% of the District's total operating expenditures. The student to teacher ratio is 21:1 for the District as a whole, with more than 76% of teaching staff possessing an advanced degree.

Staffing History – Administrators and Certified Teachers

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET
ADMINISTRATORS	63.00	65.00	65.00	67.00	67.29	72.00
HOLT	91.50	94.00	96.38	99.10	99.10	99.09
TIMBERLAND	90.31	96.81	102.78	112.81	115.68	117.19
LIBERTY	-	-	-	-	14.80	29.00
WENTZVILLE MIDDLE	61.17	65.43	67.83	72.83	74.00	74.00
SOUTH MIDDLE	49.00	51.17	52.20	70.58	71.58	72.58
FRONTIER MIDDLE	67.00	71.00	72.37	61.93	62.43	64.43
HERITAGE PRIMARY	51.00	38.00	38.60	39.40	40.00	42.00
HERITAGE INTERMEDIATE	56.60	43.10	44.10	43.60	39.60	41.60
DUELLO	40.10	43.00	44.80	46.60	49.20	50.20
BOONE TRAIL	57.00	60.00	57.00	60.00	61.00	62.40
CROSSROADS	54.00	56.00	54.70	55.60	53.00	53.00
GREEN TREE	45.50	48.50	47.70	48.50	50.60	51.60
PEINE RIDGE	39.00	42.00	43.00	45.00	45.00	44.00
PRAIRIE VIEW	56.40	40.20	42.21	42.30	42.50	44.50
DISCOVERY RIDGE	-	32.50	34.51	39.80	42.80	48.80
LAKEVIEW	-	41.71	44.61	47.28	48.60	52.67
ALTERNATIVE	6.00	6.00	6.00	7.00	7.00	7.00
ECSE	27.00	27.00	26.50	29.00	29.00	29.00
DIAGNOSTICS	13.10	14.00	14.00	8.60	8.80	6.80
EDUCATIONAL SUPPORT	3.00	3.00	4.00	4.00	4.00	5.00
TECHNOLOGY COACH	1.00	1.00	1.00	1.00	2.00	2.00
DIST. INSTRUCTIONAL COACH	2.00	2.00	4.00	4.00	4.00	4.00
DIS. PROCESS COORDINATOR	3.00	3.00	3.00	4.00	4.00	4.00
UNASSIGNED	-	-	-	-	6.24	12.40
CERTIFIED TEACHERS	813.68	879.42	901.29	942.93	974.93	1,017.26



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Staffing History – Support Staff

POSITION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET
BEFORE/AFTER SCHOOL FACILITATORS	14	18	18	18	18	24
KINDERGARTEN SUPERVISORS	6	-	-	-	-	-
BUS AIDES	20	22	22	35	35	42
BUS DRIVERS	108	108	108	110	113	117
MECHANICS/FUELERS	4	4	5	5	5	5
DISPATCHERS	2	2	2	3	3	3
CUSTODIANS/MAIL DELIVERERS	94	97	97	100	101	102
CUSTODIAN BUILDING SUPERVISORS	13	15	15	15	16	16
MAINTENANCE WORKERS	17	18	19	19	16	16
SECURITY GUARDS	6	6	6	6	6	6
DELIVERY SPECIALISTS	2	2	2	2	2	2
CHILD NUTRITION WORKERS	122	132	134	134	139	140
INSTRUCTIONAL ASSISTANTS	130	131	131	133	148	148
PARAPROFESSIONALS	84	81	81	68	72	79
LIBRARY ASSISTANTS	13	13	13	15	15	15
NURSES	18	19	19	20	21	22
PARENT EDUCATORS	37	28	28	22	22	23
SECRETARIES & OFFICE CLERKS	82	85	85	85	87	88
CENTRAL OFFICE SPECIALISTS	4	4	4	4	4	4
TECHNOLOGY TECHNICIANS	7	8	10	11	12	13
HEALTH SERVICE AIDES	-	-	-	1	1	1
INTERPRETERS FOR THE DEAF	-	-	-	2	1	2
TECHNOLOGY PROGRAMMER	-	-	-	-	-	1
TOTAL SUPPORT STAFF	783	793	799	808	837	869





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

BUDGET OVERVIEW

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

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

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

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

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

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



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BUDGET CALENDAR

DATE	ACTION
October 25, 2013	<ul style="list-style-type: none"> • Complete update of long-range budget plan.
January 10, 2014	<ul style="list-style-type: none"> • Building administrators and directors submit prioritized staffing requests with rationale to the Assistant Superintendent of Human Resources. • Any proposed revision of budget codes, elimination of unused codes, addition of new codes for refinement of accounting, and new codes for added programs should be forwarded to the Director of Accounting. • Administrators should be considering a summer maintenance project list for future submission.
January 17, 2014	<ul style="list-style-type: none"> • Budget allocations sent to administrators for budget planning purposes. • Prioritized request list for summer facility improvement projects due to the Director of Facilities.
February 20, 2014	<ul style="list-style-type: none"> • Report to BOE on significant summer capital improvement projects (outside of bond projects) – seek approval for bids if required.
February 21, 2014	<ul style="list-style-type: none"> • Building administrators and directors submit first draft of budget to the Chief Financial Officer for review. • Budget and summer project review conferences scheduled as needed with administrators and directors. • District prioritization of new programs and positions prepared for BOE (grants included).
March 18, 2014	<ul style="list-style-type: none"> • Review conferences with administrators and directors completed. • Report to BOE on preliminary budget for 2014-2015.
April 4, 2014	<ul style="list-style-type: none"> • First draft of the 2014-2015 budget completed including personnel recommendations. • District administrative conferences to revise draft budget - as necessary.
June 19, 2014	<ul style="list-style-type: none"> • Budget presented to Board of Education for adoption.



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

FINANCIAL SUMMARY

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

Revenue – All Funds	\$168,678,179
Expenditures – All Funds	<u>\$171,162,715</u>
Balance	\$ (2,484,536)

Revenue – Operating Funds (Funds 1 & 2)*	\$147,755,907
Exp/Transfer – Operating Funds (Fund 1 & 2)*	<u>\$148,817,068</u>
Balance	\$ (1,061,161)**

*Fund 1 refers to the General (Incidental) Fund and Fund 2 refers to the Teachers' Fund.

**Although the District has budgeted a deficit, as it has the past several years, historically the ending fund balance has been positive at year end. The contribution of fund balances to cover budgeted operational costs is acceptable given the District's history of not expending 3% to 4% of budgeted amounts in recent years.

Total balances in all funds will decline by nearly \$2.5 million. The Debt Service Fund anticipates a deficit for the year of \$1,466,088, with approximately \$7.76 million remaining in reserves. Operating balances are projected to decline by \$1,156,161. Operating fund balances at year end are projected to be \$46,136,844, which represents approximately 3.7 months of operating expenditures.

Fiscal Year	Operating Fund Balance	Fund Balance %
2004	3,567,042	6.21%
2005	4,497,141	6.84%
2006	5,247,131	6.75%
2007	12,257,543	15.05%
2008	17,737,227	19.15%
2009	22,687,810	22.39%
2010	27,486,961	25.52%
2011	33,929,594	29.28%
2012	40,344,563	33.36%
2013	49,167,857	39.74%
Est. 2014	47,293,005	33.24%
Est. 2015	46,385,889	30.98%



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

Projected Operating Balances - % of Operating Expenditures:

June 30, 2013 – 33.24%

June 30, 2014 – 30.98%

The June 2014 projected balance is based on the 2013-2014 budget as amended. However, year end balances are anticipated to be higher due to unexpended funds throughout various budget codes in the District. Final balances could be a few percentage points higher, which would translate into the new fiscal year as well.





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

BUDGET CONSIDERATIONS FOR 2014-2015

The budget development process includes input from a wide variety of sources. The most relevant data available is used to establish parameters for budget development to support the educational goals of the District. Key variables for FY2014-2015 include the following:

- District enrollment is projected to increase by approximately 560 students District-wide.
- Class sizes are expected to remain near current averages with the addition of appropriate staff. Class sizes are below the maximum standard established by the Missouri Department of Education.
- Certified staffing was budgeted to increase by 47 full time equivalents.
- Support staffing was budgeted to increase by 34 full time equivalents.
- Average salary increases for current staff of approximately 3.5%.
- Employee health insurance costs are expected to decrease by 2.0%.
- Employee dental insurance is expected to increase by 5%.
- Continued support of the technology budget to continue the 1:1 initiative at the high school level.
- Increased textbook purchases for adoption cycle needs.
- Maintenance capital projects budget was decreased slightly due to the timing of certain projects that will be completed in the 2015-2016 fiscal year.
- Decreased construction budgets due to the completion of Liberty High School.



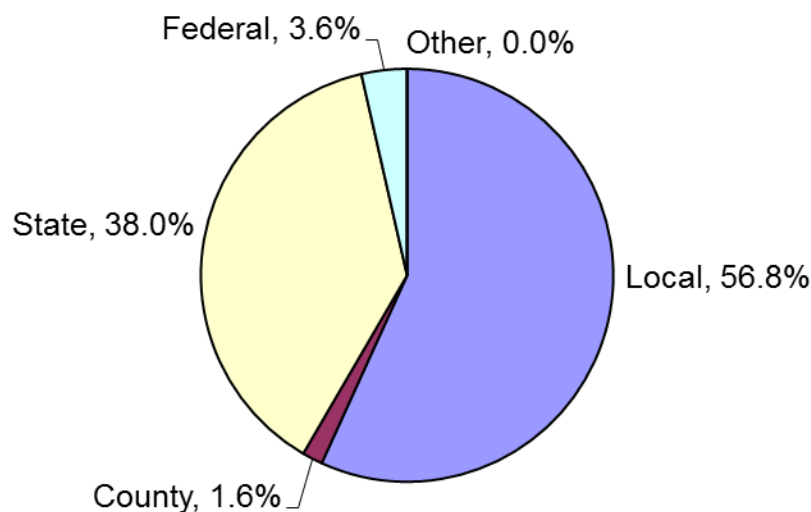


WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

REVENUE BUDGET

Total revenue for FY2014-2015 is projected to be \$168,678,179. The chart below shows the distribution by source. While local property taxes make up the largest portion of the District's revenues, the most significant new source of revenue for the next budget year is from state sources. Despite being less than fully funded, the state foundation formula generates additional funds for the District due to increasing student enrollments and the overall structure of the current formula established in 2005. The following chart indicates the distribution of revenue sources.

Budgeted Revenue by Source FY2014-2015



		2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
Revenues:							
	Local	88,185,195	95,733,749	99,799,634	96,079,425	95,818,008	-0.3%
	County	1,463,124	2,668,304	2,515,841	2,445,000	2,702,747	10.5%
	State	37,921,538	46,592,560	54,672,311	58,429,327	64,141,812	9.8%
	Federal	10,389,911	6,658,541	5,192,791	5,828,886	6,015,612	3.2%
	Other	8,162,457	50,098,744	44,056,865	21,014,800	-	-100.0%
Total Revenues		146,122,225	201,751,898	206,237,442	183,797,438	168,678,179	-8.2%



WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

Budgeted Revenue by Fund and Object FY2014-2015

Object Code	Title	General Fund	Teachers' Fund	Capital Projects Fund	Total Operating Funds	Debt Service Fund	Total All Funds
	Local:						
5111	Current Taxes	33,627,505	18,261,566	6,041,292	57,930,363	10,572,774	68,503,137
5112	Delinquent Taxes	2,146,437	1,165,632	385,614	3,697,683	674,858	4,372,541
5113	Prop C Sales Taxes	6,051,150	6,051,150	-	12,102,300	-	12,102,300
5114	Financial Institution Taxes	-	-	-	-	-	-
5115	M & M (Surcharge Taxes)	-	852,136	-	852,136	-	852,136
5116	In Lieu of Tax	652,805	354,509	117,278	1,124,592	205,247	1,329,839
5140	Earnings on Investments	95,439	43,381	3,471	142,291	307,709	450,000
5150	Food Service - Program	2,046,600	-	-	2,046,600	-	2,046,600
5165	Food Service - Non-Program	1,640,000	-	-	1,640,000	-	1,640,000
5170	Student Activities	2,800,000	-	-	2,800,000	-	2,800,000
5180	Community Services	1,395,000	-	-	1,395,000	-	1,395,000
5190	Other Local	300,000	5,000	21,455	326,455	-	326,455
	Total Local	50,754,936	26,733,374	6,569,110	84,057,420	11,760,588	95,818,008
	County:						
5211	Fines/Forfeitures/Escheats	-	295,000	-	295,000	-	295,000
5221	State Assessed Utility Taxes	1,228,851	667,336	215,342	2,111,529	296,218	2,407,747
	Total County	1,228,851	962,336	215,342	2,406,529	296,218	2,702,747
	State:						
5311	Basic Formula	-	51,047,814	-	51,047,814	-	51,047,814
5312	Transportation Aid	1,950,000	-	-	1,950,000	-	1,950,000
5314	Early Childhood Special Education	1,417,877	1,782,089	-	3,199,966	-	3,199,966
5319	Classroom Trust	1,696,031	1,696,031	2,000,000	5,392,062	-	5,392,062
5324	Parents as Teachers	300,000	-	-	300,000	-	300,000
5332	Career Education	2,250	-	5,000	7,250	-	7,250
5333	Food Service	40,000	-	-	40,000	-	40,000
5359	Career Educ Enhancement Grant	28,706	-	76,014	104,720	-	104,720
5369	Residential Placement/Excess Cost	-	-	-	-	-	-
5381	High Need Fund - Special Education	700,000	1,400,000	-	2,100,000	-	2,100,000
5397	Other State	-	-	-	-	-	-
	Total State	6,134,864	55,925,934	2,081,014	64,141,812	-	64,141,812
	Federal:						
5412	Medicaid	100,000	-	-	100,000	-	100,000
5422, 5424	Basic Formula - Federal Stabilization	-	-	-	-	-	-
5423	Transportation - ARRA	-	-	-	-	-	-
5425, 5426	Classroom Trust - Jobs Bill	-	-	-	-	-	-
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	-
5437, 5441	Individuals with Disabilities (IDEA)	-	2,222,852	-	2,222,852	-	2,222,852
5442	Early Childhood Special Education	423,522	532,312	-	955,834	-	955,834
5445	School Lunch Program	1,400,000	-	-	1,400,000	-	1,400,000
5446	School Breakfast Program	245,000	-	-	245,000	-	245,000
5451, 5452	Title I	158,356	749,604	-	907,960	-	907,960
5456	Title I - ARRA	-	-	-	-	-	-
5493, 5494	IDEA - ARRA	-	-	-	-	-	-
5455-5499	Other Federal	40,123	143,843	-	183,966	-	183,966
	Total Federal	2,367,001	3,648,611	-	6,015,612	-	6,015,612
	Other:						
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	-
5641, 5651	Sale of School Buses/Property	-	-	-	-	-	-
58xx	Tuition from Other Districts	-	-	-	-	-	-
	Total Other	-	-	-	-	-	-
	Total Revenue	60,485,652	87,270,255	8,865,466	156,621,373	12,056,806	168,678,179

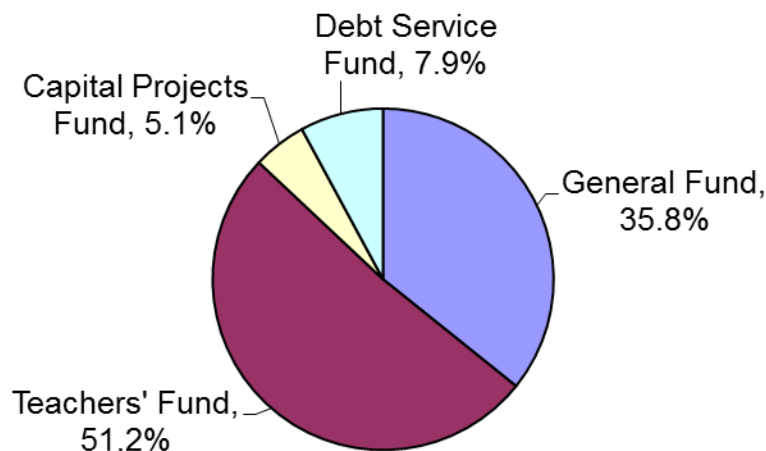


WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

EXPENDITURE BUDGET

Total budget expenditures for FY2014-2015 are \$171,162,715. Salary and benefit increases make up the most significant portion of the changes over the prior year. Salaries for existing staff were increased by an average of 3.5% and health insurance premiums were budgeted to decrease by 2%. A total of 81 additional FTE were approved to accommodate enrollment growth across the District. A primary emphasis for FY2014-2015 is to provide the necessary staffing and student supplies to keep up with the constantly increasing enrollment. Technology and ongoing maintenance projects also continue to be a point of emphasis. The following chart identifies the distribution of expenditures by fund.

Budgeted Expenditures by Fund FY2014-2015



	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
Expenditures:						
General Fund	47,901,074	49,533,990	50,617,099	59,185,249	61,198,131	3.4%
Teachers' Fund	67,904,594	71,343,625	76,358,151	83,087,950	87,713,937	5.6%
Capital Projects Fund	16,679,099	15,112,435	7,540,801	13,544,832	8,727,753	-35.6%
Debt Service Fund	20,606,453	65,645,835	60,823,172	35,154,387	13,522,894	-61.5%
Total Expenditures	153,091,220	201,635,885	195,339,223	190,972,418	171,162,715	-10.4%



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

Budgeted Expenditures by Fund and Function FY2014-2015

	General Fund	Teachers' Fund	Capital Projects Fund	Total Operating Funds	Debt Service Fund	Total All Funds
Instructional Expenditures:						
Elementary	2,461,211	27,785,142	15,000	30,261,353	-	30,261,353
Middle	1,302,336	11,734,549	76,800	13,113,685	-	13,113,685
Senior High	3,126,244	14,646,056	87,500	17,859,800	-	17,859,800
Summer School	33,552	175,512	-	209,064	-	209,064
Special Instruction	5,646,052	12,005,206	15,000	17,666,258	-	17,666,258
Supplemental Instruction	51,100	1,117,346	-	1,168,446	-	1,168,446
Early Childhood Special Education	1,817,945	2,342,934	-	4,160,879	-	4,160,879
Career Education	73,510	-	118,050	191,560	-	191,560
Student Activities	3,157,386	1,191,565	-	4,348,951	-	4,348,951
Tuition & Contracted Education	-	2,867,927	-	2,867,927	-	2,867,927
Total Instructional Expenditures	17,669,336	73,866,237	312,350	91,847,923	-	91,847,923
Support Services Expenditures:						
Attendance	924,911	-	-	924,911	-	924,911
Guidance	292,898	4,242,737	-	4,535,635	-	4,535,635
Health, Psych, Speech, & Audio	2,054,654	-	-	2,054,654	-	2,054,654
Media Services	1,115,089	1,445,260	-	2,560,349	-	2,560,349
Improvement of Instruction	826,121	1,835,141	-	2,661,262	-	2,661,262
Professional Development	226,856	285,876	-	512,732	-	512,732
Board of Education Services	511,465	-	-	511,465	-	511,465
Executive Administration	401,586	409,346	-	810,932	-	810,932
Building Level Administration	2,965,425	4,950,865	-	7,916,290	-	7,916,290
Business/Central Services	1,488,243	-	70,353	1,558,596	-	1,558,596
Operation of Plant	15,793,474	-	3,196,000	18,989,474	-	18,989,474
Pupil Transportation	7,209,829	-	906,752	8,116,581	-	8,116,581
Food Services	5,836,821	-	-	5,836,821	-	5,836,821
Central Office Support Services	2,532,398	463,646	100,000	3,096,044	-	3,096,044
Total Support Services Expenditures	42,179,770	13,632,871	4,273,105	60,085,746	-	60,085,746
Total Instruction & Support Expenditures	59,849,106	87,499,108	4,585,455	151,933,669	-	151,933,669
Community Services Expenditures	1,349,025	214,829	57,300	1,621,154	-	1,621,154
Facilities Acquisition & Construction Exp.	-	-	1,960,000	1,960,000	-	1,960,000
Principal & Interest Expenditures	-	-	2,124,998	2,124,998	13,522,894	15,647,892
Total Expenditures	61,198,131	87,713,937	8,727,753	157,639,821	13,522,894	171,162,715





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

INFORMATIONAL SUMMARY

REVENUE AND EXPENDITURE TRENDS AND PROJECTIONS

The general economy continues to be a concern for the coming budget years. Recent declines in property values have limited a primary source of new revenue for the District. The state funding formula has continued to provide new revenues due to increasing enrollments despite difficulties by the state to fully fund the formula. Future projections are generally conservative in nature, but can change materially in either direction as conditions change over time. The District remains in a healthy financial position and expects to continue on solid footing despite the current economic conditions.

BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT ALL FUNDS

	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast
Revenues:				
Local	95,818,008	98,498,697	101,259,752	104,843,391
County	2,702,747	2,730,000	2,730,000	2,730,000
State	64,141,812	67,839,051	71,028,277	73,745,754
Federal	6,015,612	6,068,611	6,113,611	6,133,611
Other	-	-	-	-
Total Revenues	168,678,179	175,136,360	181,131,640	187,452,755
Expenditures:				
Salaries	89,816,341	93,531,798	97,401,400	101,431,560
Benefits	30,888,759	32,124,309	32,593,772	33,897,523
Purchased Services	11,561,469	11,826,186	12,095,492	12,369,570
Supplies	16,645,499	16,765,499	16,885,499	17,005,499
Capital Outlay	6,602,755	6,734,810	6,869,506	7,006,896
Other	2,124,998	2,135,623	2,146,301	2,157,033
Debt Service	13,522,894	14,310,950	15,198,080	16,125,992
Total Expenditures	171,162,715	177,429,176	183,190,050	189,994,073
Yearly Increase (Decrease)	(2,484,536)	(2,292,816)	(2,058,410)	(2,541,317)
Fund Balance - July 1	58,585,864	56,101,328	53,808,512	51,750,103
Fund Balance - June 30	56,101,328	53,808,512	51,750,103	49,208,785



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

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

	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast
Revenues:				
Local	84,057,420	86,499,892	89,017,861	92,232,096
County	2,406,529	2,430,000	2,430,000	2,430,000
State	64,141,812	67,839,051	71,028,277	73,745,754
Federal	6,015,612	6,068,611	6,113,611	6,133,611
Other	-	-	-	-
Total Revenues	156,621,373	162,837,555	168,589,749	174,541,461
Expenditures:				
Salaries	89,816,341	93,531,798	97,401,400	101,431,560
Benefits	30,888,759	32,124,309	32,593,772	33,897,523
Purchased Services	11,561,469	11,826,186	12,095,492	12,369,570
Supplies	16,645,499	16,765,499	16,885,499	17,005,499
Capital Outlay	6,602,755	6,734,810	6,869,506	7,006,896
Other	2,124,998	2,135,623	2,146,301	2,157,033
Debt Service	-	-	-	-
Total Expenditures	157,639,821	163,118,226	167,991,970	173,868,081
Yearly Increase (Decrease)	(1,018,448)	(280,671)	597,779	673,380
Fund Balance - July 1	49,356,715	48,338,268	48,057,597	48,655,376
Fund Balance - June 30	48,338,267	48,057,597	48,655,376	49,328,756





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

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

	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast
Revenues:				
Local	77,488,310	79,799,400	82,183,359	85,192,559
County	2,191,187	2,205,000	2,205,000	2,205,000
State	62,060,798	65,539,051	68,628,277	71,245,754
Federal	6,015,612	6,068,611	6,113,611	6,133,611
Other	-	-	-	-
Total Revenues	147,755,907	153,612,063	159,130,247	164,776,924
Expenditures:				
Salaries	89,816,341	93,531,798	97,401,400	101,431,560
Benefits	30,888,759	32,124,309	32,593,772	33,897,523
Purchased Services	11,561,469	11,826,186	12,095,492	12,369,570
Supplies	16,645,499	16,765,499	16,885,499	17,005,499
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	148,912,068	154,247,793	158,976,162	164,704,152
Yearly Increase (Decrease)	(1,156,161)	(635,730)	154,084	72,772
Fund Balance - July 1	47,293,006	46,136,845	45,501,115	45,655,199
Fund Balance - June 30	46,136,845	45,501,115	45,655,199	45,727,972





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

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

	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast
Revenues:				
Local	50,754,936	52,531,359	54,369,956	56,544,755
County	1,228,851	1,230,000	1,230,000	1,230,000
State	6,134,864	6,257,561	6,382,713	6,510,367
Federal	2,367,001	2,400,000	2,425,000	2,425,000
Other	-	-	-	-
Total Revenues	60,485,652	62,418,920	64,407,669	66,710,121
Expenditures:				
Salaries	24,560,697	25,665,928	26,820,895	28,027,835
Benefits	11,298,393	11,750,329	12,220,342	12,709,156
Purchased Services	8,693,542	8,843,542	8,993,542	9,143,542
Supplies	16,645,499	16,765,499	16,885,499	17,005,499
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	61,198,131	63,025,298	64,920,278	66,886,032
Yearly Increase (Decrease)	(712,479)	(606,378)	(512,609)	(175,911)
Fund Balance - July 1	43,689,269	42,976,790	42,370,412	41,857,803
Fund Balance - June 30	42,976,790	42,370,412	41,857,803	41,681,892





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

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

	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast
Revenues:				
Local	26,733,374	27,268,041	27,813,402	28,647,804
County	962,336	975,000	975,000	975,000
State	55,925,934	59,281,490	62,245,565	64,735,387
Federal	3,648,611	3,668,611	3,688,611	3,708,611
Other	-	-	-	-
Total Revenues	87,270,255	91,193,143	94,722,578	98,066,803
Expenditures:				
Salaries	65,255,644	67,865,870	70,580,505	73,403,725
Benefits	19,590,366	20,373,981	20,373,430	21,188,367
Purchased Services	2,867,927	2,982,644	3,101,950	3,226,028
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	87,713,937	91,222,494	94,055,884	97,818,120
Yearly Increase (Decrease)	(443,682)	(29,352)	666,693	248,683
Fund Balance - July 1	3,603,737	3,160,055	3,130,703	3,797,396
Fund Balance - June 30	3,160,055	3,130,703	3,797,396	4,046,079





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

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

	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast
Revenues:				
Local	6,569,110	6,700,492	6,834,502	7,039,537
County	215,342	225,000	225,000	225,000
State	2,081,014	2,300,000	2,400,000	2,500,000
Federal	-	-	-	-
Other	-	-	-	-
Total Revenues	8,865,466	9,225,492	9,459,502	9,764,537
Expenditures:				
Salaries	-	-	-	-
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	6,602,755	6,734,810	6,869,506	7,006,896
Other	2,124,998	2,135,623	2,146,301	2,157,033
Debt Service	-	-	-	-
Total Expenditures	8,727,753	8,870,433	9,015,807	9,163,929
Yearly Increase (Decrease)	137,713	355,059	443,695	600,608
Fund Balance - July 1	2,063,710	2,201,423	2,556,482	3,000,177
Fund Balance - June 30	2,201,423	2,556,482	3,000,177	3,600,785





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

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

	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast
Revenues:				
Local	11,760,588	11,995,800	12,235,716	12,602,787
County	296,218	300,000	300,000	300,000
State	-	-	-	-
Federal	-	-	-	-
Other	-	-	-	-
Total Revenues	12,056,806	12,295,800	12,535,716	12,902,787
Expenditures:				
Principal	7,960,000	8,980,000	10,065,000	11,250,000
Interest	5,552,894	5,320,950	5,123,080	4,865,992
Other	10,000	10,000	10,000	10,000
Total Expenditures	13,522,894	14,310,950	15,198,080	16,125,992
Yearly Increase (Decrease)	(1,466,088)	(2,015,150)	(2,662,364)	(3,223,205)
Fund Balance - July 1	9,229,149	7,763,061	5,747,911	3,085,547
Fund Balance - June 30	7,763,061	5,747,911	3,085,547	(137,658)





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

DEBT OBLIGATION

The Wentzville R-IV School District's Debt Service Fund obligations for FY2014-2015 total \$13,512,894. This total is composed of \$7,960,000 in principal and \$5,552,894 in interest. The debt service levy is expected to remain the same at \$0.77 per hundred dollars of assessed valuation. Despite deficit spending in this fund for FY2014-2015, the ending year reserve is expected to be \$7.76 million. 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
2015	2,818,069	2,734,825	7,960,000	13,512,894
2016	2,660,475	2,660,475	8,980,000	14,300,950
2017	2,561,540	2,561,540	10,065,000	15,188,080
2018	2,432,996	2,432,996	11,250,000	16,115,992
2019	2,276,440	3,550,867	10,700,573	16,527,880
2020	2,144,815	2,742,332	12,647,483	17,534,630
2021	1,929,340	3,344,959	12,859,381	18,133,680
2022	1,760,795	1,760,795	15,700,000	19,221,590
2023	1,471,109	1,471,109	16,730,000	19,672,218
2024	1,169,709	1,169,709	18,445,000	20,784,418
2025	883,725	5,533,320	10,390,405	16,807,450
2026	739,025	7,875,651	9,208,374	17,823,050
2027	648,125	11,698,680	5,924,445	18,271,250
2028	648,125	7,915,429	12,032,696	20,596,250
2029	434,625	4,629,306	16,070,319	21,134,250
TOTALS	\$24,578,913	\$62,081,993	\$178,963,676	\$265,624,582



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

BONDING CAPACITY

With the current level of outstanding debt, the District remains relatively close to the state maximum bonding capacity of 15%. Future bond issues will be dependent upon growth in assessed values. Proposition 3 was passed in April 2011 to fund additional facilities through lease-purchase financing as a result of bonding capacity limitations. 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
2005	\$924,202,246	\$138,630,337	\$113,500,000	\$25,130,337	12.28%
2006	\$1,129,272,985	\$169,390,948	\$161,600,000	\$7,790,948	14.31%
2007	\$1,252,375,218	\$187,856,283	\$160,270,000	\$27,586,283	12.80%
2008	\$1,480,346,341	\$222,051,951	\$158,305,000	\$63,746,951	10.69%
2009	\$1,587,161,378	\$238,074,207	\$164,260,000	\$73,814,207	10.35%
2010	\$1,505,878,632	\$225,881,795	\$204,400,000	\$21,481,795	13.57%
2011	\$1,519,900,195	\$227,985,029	\$199,898,677	\$28,086,352	13.15%
2012	\$1,476,024,277	\$221,403,642	\$194,148,677	\$27,254,965	13.15%
2013	\$1,501,010,846	\$225,151,627	\$186,963,676	\$38,187,951	12.46%
2014	\$1,465,943,345	\$219,891,502	\$179,843,676	\$40,047,826	12.27%
Est 2015	\$1,475,452,412	\$221,317,862	\$178,963,677	\$42,354,185	12.13%

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





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

PROPERTY TAX INFORMATION

Property taxes represent approximately 43% of total District revenues. The tax base has declined in recent years due to reassessment and changes in market values of property. By state statute the tax rate can adjust within certain parameters related to changes in property values. The tax rate for FY2014-2015 reflects the 30 cents approved by voters in April 2011 to fund additional facilities in the District. 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
2005	\$924,202,246	7.43%	\$4,156,846,635	22.23%
2006	\$1,129,272,985	22.19%	\$5,122,028,424	22.05%
2007	\$1,252,375,218	10.90%	\$5,688,756,612	22.01%
2008	\$1,480,346,341	18.20%	\$6,755,519,729	21.91%
2009	\$1,587,161,378	7.22%	\$7,208,501,062	22.02%
2010	\$1,505,878,632	-5.12%	\$6,826,935,937	22.06%
2011	\$1,519,900,195	0.93%	\$6,914,867,427	21.98%
2012	\$1,476,024,277	-2.89%	\$6,675,395,400	22.11%
2013	\$1,501,010,846	1.69%	\$6,776,709,461	22.15%
2014	\$1,465,943,345	-2.34%	\$6,641,175,270	22.07%
Est 2015	\$1,475,452,412	0.65%	\$6,682,370,739	22.08%

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

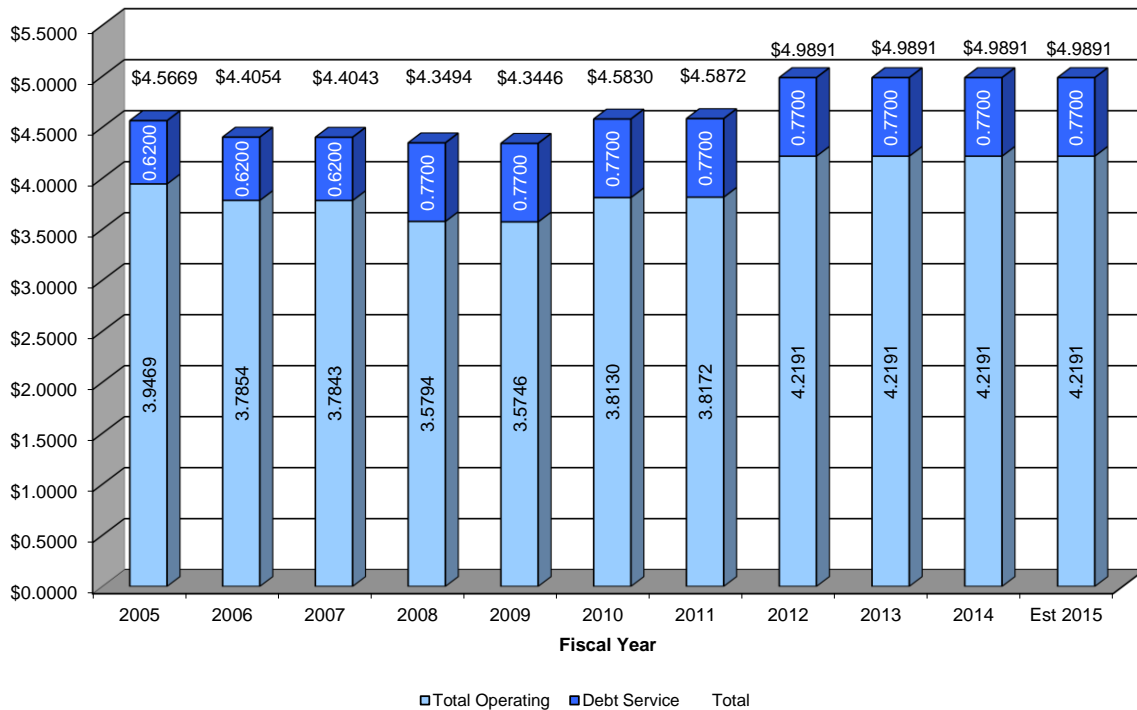




WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

Property Tax Rate History

Property Tax Rate History



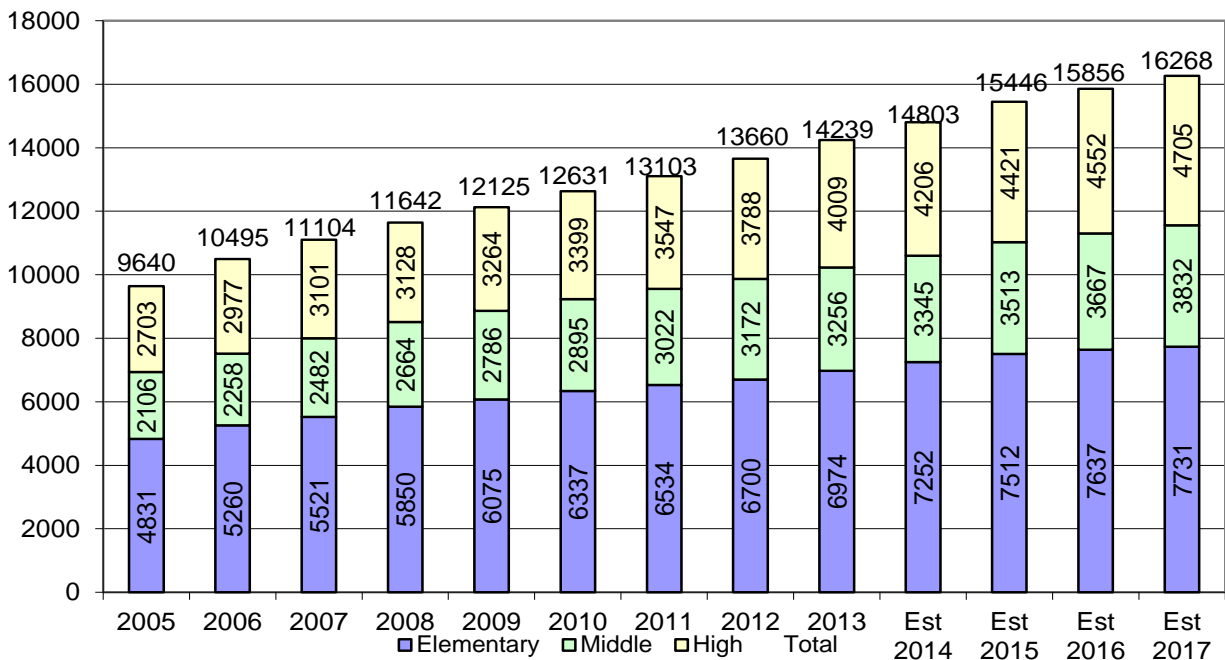


WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

ENROLLMENT PROJECTION METHODOLOGY AND ANALYSIS

Projecting enrollment is a key planning tool for any district, but takes on an even more critical role for Wentzville R-IV as the fastest growing school district in the state. The District uses a combination of data points to predict enrollment. Cohort survival is the underlying basis for enrollment assumptions, modified by a variety of other factors. The District analyzes birth rate data, permits for new housing construction, and historical growth trends by school location to establish enrollment projections. The District has doubled in size over the past decade and continues to grow by an average of 500 students per year. The availability of undeveloped lots and unoccupied housing adds to the existing young family population creating an expectation of continued enrollment growth.

September Enrollment History and Projections



School Level	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Elementary	4,831	5,260	5,521	5,850	6,075	6,337	6,534	6,700	6,974	7,252	7,512	7,637	7,731
Middle	2,106	2,258	2,482	2,664	2,786	2,895	3,022	3,172	3,256	3,345	3,513	3,667	3,832
High	2,703	2,977	3,101	3,128	3,264	3,399	3,547	3,788	4,009	4,206	4,421	4,552	4,705
Total	9,640	10,495	11,104	11,642	12,125	12,631	13,103	13,660	14,239	14,803	15,446	15,856	16,268



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

PERSONNEL INFORMATION

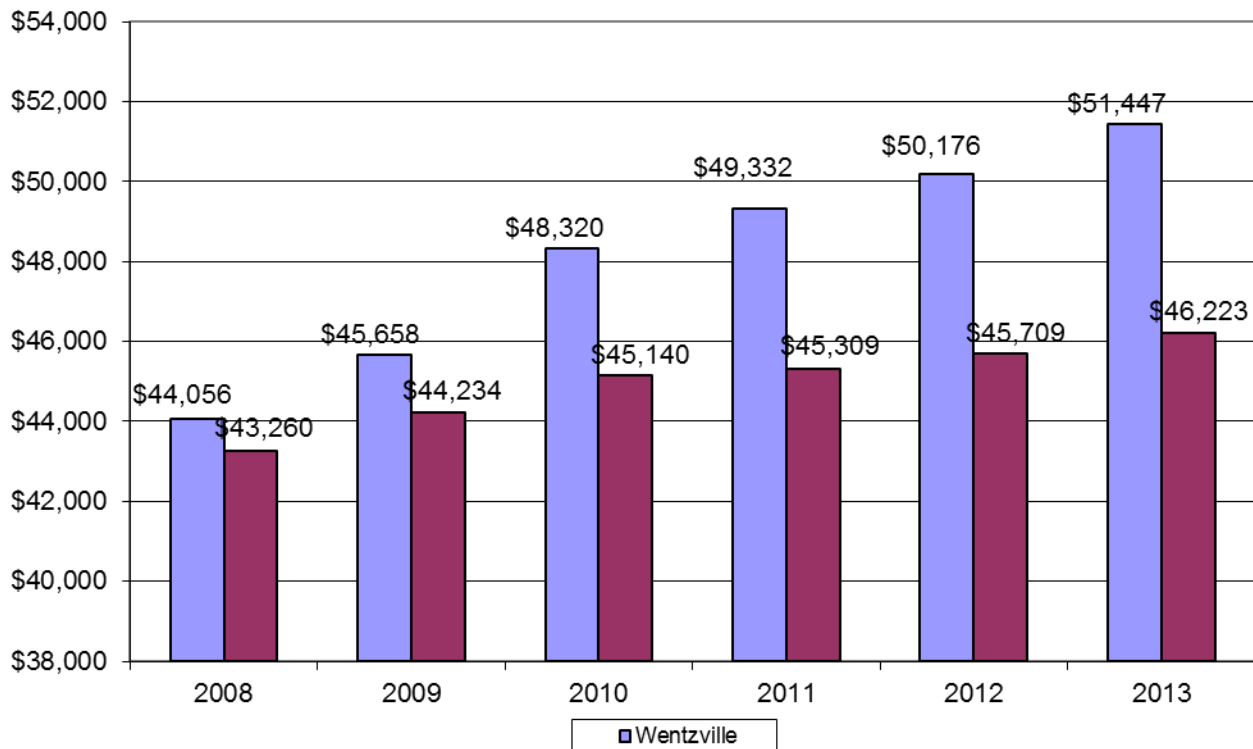
Personnel Data

	Year	2008	2009	2010	2011	2012	2013
Average Teacher Salary (Regular Term)	Wentzville	\$44,056	\$45,658	\$48,320	\$49,332	\$50,176	\$51,447
	Missouri	\$43,260	\$44,234	\$45,140	\$45,309	\$45,709	\$46,223
Average Teacher Salary (Total*)	Wentzville	\$45,217	\$46,759	\$49,409	\$50,373	\$51,214	\$52,456
	Missouri	\$45,050	\$46,069	\$46,944	\$46,288	\$46,735	\$47,243
Average Administrator Salary	Wentzville	\$87,788	\$95,429	\$96,020	\$97,326	\$99,939	\$101,590
	Missouri	\$80,204	\$82,260	\$83,223	\$83,580	\$84,794	\$86,014
Average Years of Experience	Wentzville	9.2	9.5	10.0	10.2	10.6	10.9
	Missouri	12.3	12.2	12.5	12.5	12.4	12.4
Teachers with a Master Degree or Higher (%)	Wentzville	62.6	57.3	68.9	70.6	74.4	76.1
	Missouri	51.3	53.5	56.0	57.7	58.8	59.1

* Includes extended contract salary and extra duty pay

Average Teacher Salary (Regular Term)

Average Teacher Salary (Regular Term)





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

Composition of Teaching Staff

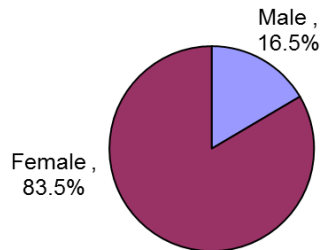
	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-15 Budget
Gender						
Teaching Staff	814	880	902	943	975	1,017
Male Percent	16.8%	15.8%	15.7%	16.0%	16.1%	16.5%
Female Percent	83.2%	84.2%	84.3%	84.0%	83.9%	83.5%
Degree Level						
Teaching Staff	814	880	902	943	975	1,017
BS Percent	18.9%	17.2%	15.2%	13.1%	12.9%	14.1%
BS+16 Percent	9.6%	9.4%	8.3%	7.7%	6.6%	6.7%
MA Percent	29.2%	30.1%	30.6%	31.1%	30.5%	30.2%
MA+15 Percent	12.0%	11.8%	12.0%	13.2%	12.5%	12.5%
MA+30 Percent	30.3%	31.3%	33.6%	34.5%	36.8%	35.7%
PhD Percent	0.0%	0.1%	0.3%	0.4%	0.7%	0.7%
Ethnicity						
Teaching Staff	814	880	902	943	975	1,017
Caucasian Percent	98.1%	97.9%	98.1%	98.6%	98.2%	98.1%
African American Percent	0.9%	1.2%	1.0%	0.9%	1.2%	1.2%
Asian Percent					0.1%	0.1%
Hispanic Percent	0.8%	0.8%	0.8%	0.4%	0.4%	0.5%
Native American Percent	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%



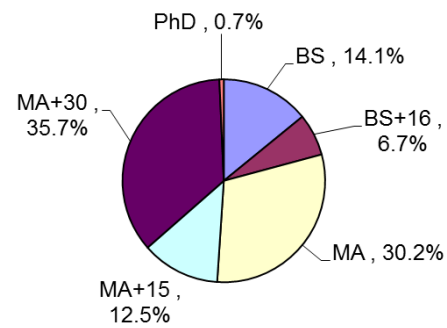


WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

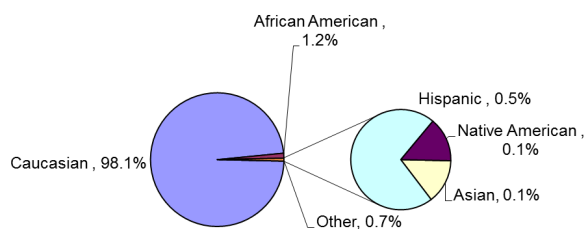
Gender



Degree Level



Ethnicity





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

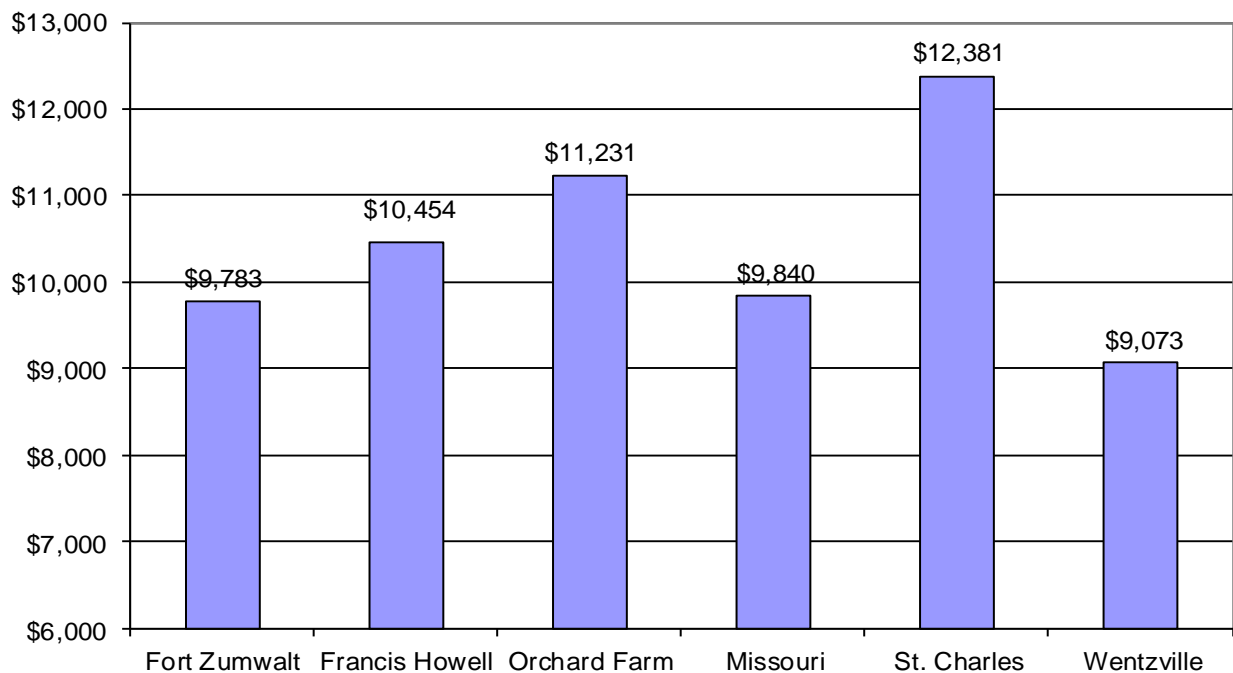
ADDRESSING STUDENT NEEDS

The District is committed to providing the best opportunities to all of its students. The District has four elementary schools (Duello, Green Tree, Lakeview, and Prairie View) which qualify for additional resources for reading intervention under Title I as part of No Child Left Behind. The District also continues to provide resources for Read 180 and System 44 reading intervention programs to provide support for all struggling readers in the District. Credit recovery courses for students at our alternative school and all high schools are offered through e2020 web-based coursework.

ACADEMIC EFFICIENCY

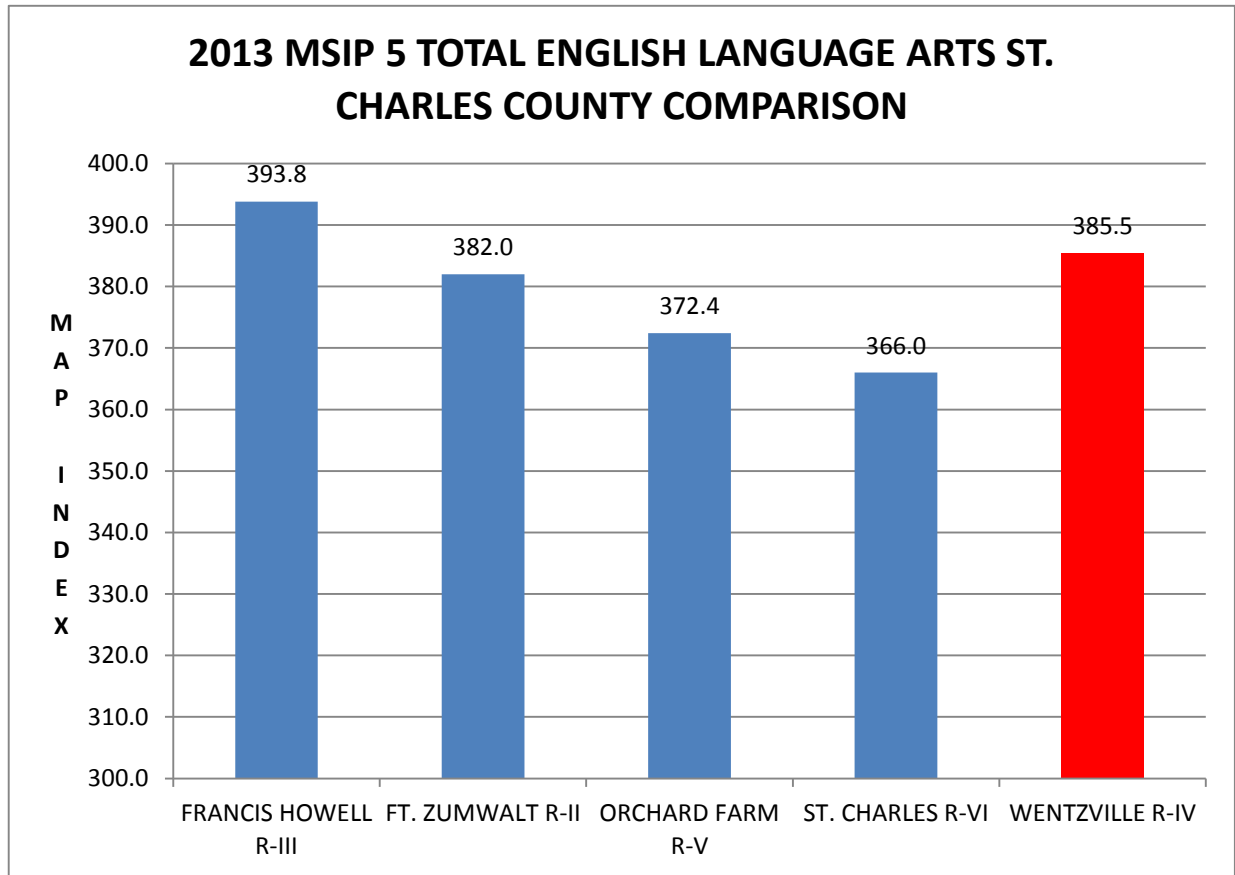
The District has demonstrated the ability to produce high student achievement at an economical price. Wentzville R-IV School District spends less than the state average per pupil and less than surrounding districts while students perform at or near the top 10% of school districts on state achievement tests.

**St. Charles County School Districts
2012-2013 Expenditures per ADA**





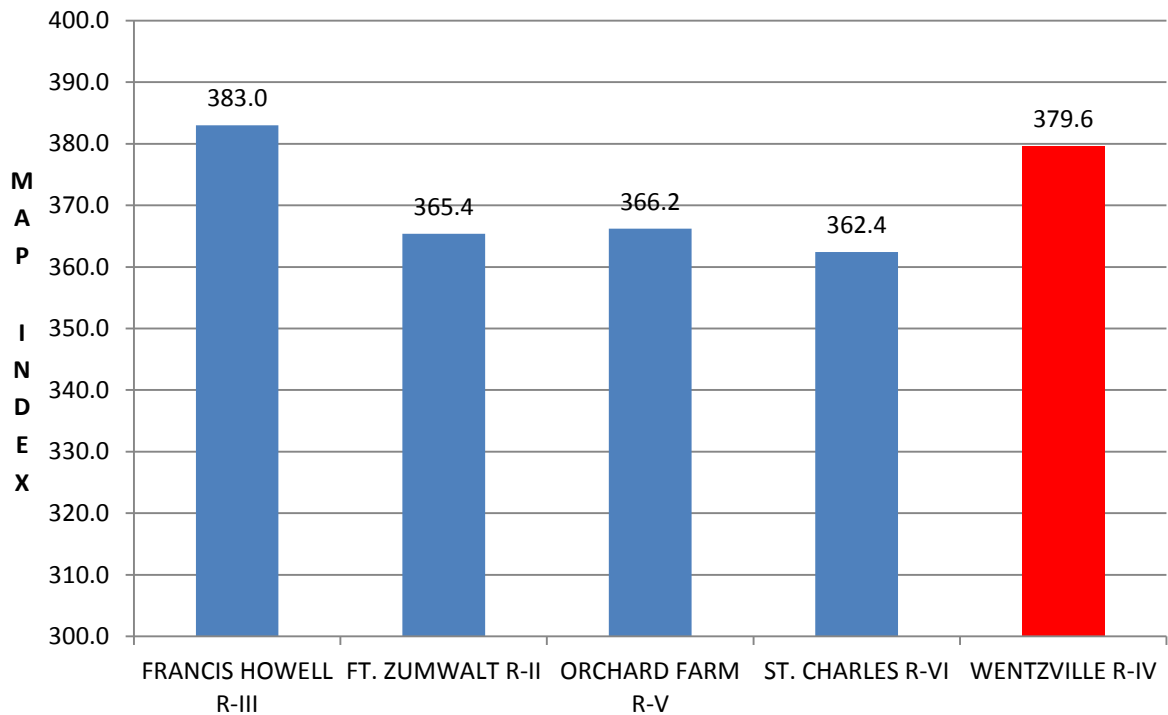
WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

2013 MSIP 5 TOTAL MATHEMATICS ST. CHARLES COUNTY COMPARISON





ORGANIZATIONAL SECTION



2014-2015 Annual Budget



WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

DISTRICT ENTITY

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

SIZE AND SCOPE

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

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

The District is home to corporate offices and industries such as General Motors (sole producer of GM's full-size van), MasterCard Worldwide, and CenturyLink Telephone Operations. The District serves a 90-square mile area including all or part of Dardenne Prairie, Foristell, Lake Saint Louis, O'Fallon, and Wentzville.

The Wentzville R-IV School District currently provides education to over 14,500 students Kindergarten through 12th grade, and an additional 400 students in its early childhood education programs. Student population in the District increased by 83% during the last decade and continues to grow by around 500 students per year. While the growth rate has slowed recently, the District continues to see rapid growth by most community standards. Green space is available for rapid development once the economy returns to a more active growth pattern.

FACILITIES

The District's educational facilities include ten elementary, three middle, three high schools, an early childhood center, and an alternative education school. The District also has a variety of operational support buildings and an administration building. In total the District maintains approximately 2.2 million square feet of space. Liberty High School was opened for the 2013-2014 school year with a freshman class. Freshman and sophomores will attend Liberty high school in the fall of 2014.



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

PERSONNEL RESOURCES

The District employs over 1,800 staff members to assist in student learning. Personnel costs account for 81% of the District's total operating expenditures. The student to teacher ratio is 21:1 for the District as a whole, with more than 76% of teaching staff possessing an advanced degree.

REPORTING

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

GOVERNANCE

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

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





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

FUNDS AND DEFINITIONS

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

GENERAL (INCIDENTAL) FUND

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

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

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

TEACHERS' FUND

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

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

CAPITAL PROJECTS FUND

The fund used to account for all facility acquisition, all construction, all lease purchase



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

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

DEBT SERVICE FUND

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

OTHER FUND DEFINITIONS

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

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

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

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





CLASSIFICATION OF REVENUE AND EXPENDITURES

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

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

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

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

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

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

A typical budget code number reflecting the above would be:

100-1252-6411-412-951

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

1252 A function code indicating Remedial Reading.

6411 An object code indicating Instructional Materials and Supplies.

412 An operational unit code indicating Lakeview Elementary School.

951 A project/program code indicating federal Title I funds.

The specific codes used by the District in the 2013-2014 budget are generally defined in the following section and utilized in the financial section of the document.





WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

REVENUE BY OBJECT

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

5100-Local Revenue

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

5200-County Revenue

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

5300-State Revenue

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



WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

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

5400-Federal Revenue

- 5412 Medicaid: Reimbursement for Medicaid services.
- 5422 Basic Formula-Federal Budget Stabilization Fund Education-ARRA: Amounts received through the State Foundation Formula from the Federal Budget Stabilization Fund Education of the American Recovery and Reinvestment Act.
- 5423 Transportation-ARRA: Amounts received through the state for transportation of school children from the Federal Budget Stabilization Fund of the American Recovery and Reinvestment Act.
- 5424 Basic Formula-Federal Budget Stabilization Fund Government Services-ARRA: Amounts received through the State Foundation Formula from the Federal Budget Stabilization Fund Education of the American Recovery and Reinvestment Act.
- 5425 Classroom Trust Fund-Jobs Bill: Amounts received through the Classroom Trust Fund calculation from the Education Jobs Fund program.
- 5426 Classroom Trust Fund-Jobs Bill: Amounts received through the Classroom Trust Fund calculation from the Education Jobs Fund program.
- 5428 Basic Formula-Jobs Bill-State School Moneys Fund: Amounts received through the State Foundation Formula from the Education Jobs Fund program.
- 5429 Basic Formula-Jobs Bill-Federal Budget Stabilization Fund: Amounts received through the State Foundation Formula from the Education Jobs Fund program.



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

- 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.
- 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.
- 5456 Title I-A, Education for Disadvantaged-ARRA: Amounts received through the state for Title I, Part A and funded from American Recovery and Reinvestment Act.
- 5462 Title III, ESEA-English Language Acquisition and Academic Achievement: Amounts received for teaching limited English proficient children.
- 5465 Title II, Part A & B, ESEA-Teacher and Principal Training and Recruitment Fund/Mathematics and Science Partnerships: Amounts received for improving teacher and principal quality.
- 5493 IDEA, Part B(611)-ARRA: Amounts received for purposes specified in the Individuals with Disabilities Act (IDEA) and funded from the American Recovery and Reinvestment Act.
- 5494 IDEA, Part B (619) ECSE-ARRA: Amounts received for purposes specified in the Individuals with Disabilities Act (IDEA) for Early Childhood Special Education (ECSE) and funded from the American Recovery and Reinvestment Act.
- 5497 Other Federal Revenue: All other federal revenue not covered by the above revenue codes.

Other Revenue

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



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

EXPENDITURES BY FUNCTION

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

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

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

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

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

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





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

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.





GENERAL ACCOUNTING PRINCIPLES

FUND ACCOUNTING

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

MEASUREMENT BASIS OF ACCOUNTING

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

BUDGETS AND BUDGETARY ACCOUNTING

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

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



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POST EMPLOYMENT BENEFITS

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

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

COMPENSATING ABSENCES

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

NINE AND TEN MONTH EMPLOYEES' SALARIES

Payroll checks are written and dated in June for July and August payrolls and are included in the financial statements as expenditures paid in the month of June. This practice has been consistently followed in previous years and is consistent with many other Missouri school districts.

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



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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.

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

TAXES

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

LONG TERM DEBT

Article VI, Section 26(b), Constitution of Missouri, limits the outstanding amount of authorized general obligation bonds of a district to 15% of the assessed valuation of a district (including state assessed railroad and utilities).

REFUNDING DEBT

Proceeds from Bond Issues 2009A, 2011, 2011A, 2011B, and 2013 General Obligation Refunding Bonds were used for the refunding and refinancing of Issues 2001, 2002, 2003A, 2003B, 2004, 2005, and 2006 General Obligation Bonds. As a result of the advanced refunding, the trust assets are shown as restricted in the District's financial statements.

LEASES

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



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PENSION PLANS

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

Effective July 1, 2014, PSRS members are required to contribute 14.5% of their annual covered salary and the District is required to contribute a matching amount. The contribution requirements of members and the District are established and may be amended by the PSRS Board of Trustees.

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

Effective July 1, 2014, PEERS members are required to contribute 6.86% of their annual covered salary and the District is required to contribute a matching amount. The contribution requirements of members and the District are established and may be amended by the PEERS Board of Trustees.

DEFERRED COMPENSATION PLANS

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

EMPLOYEE INSURANCE BENEFITS

The District utilizes Anthem Blue Cross Blue Shield for health benefits, Delta Dental for dental benefits, Vision Benefits of America for vision care benefits, Cigna Life for life



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

DISTRICT INSURANCE PROGRAM

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

CONTINGENCIES

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

INTERNAL CONTROL

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

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

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



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

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

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

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

Internal controls represent one technique that management uses to achieve its objectives and meet its responsibilities. Management's objectives arise from the District's mission statement to "elevate the performance of our students to prepare them for life's endless challenges and possibilities".



BUDGET POLICIES AND PROCEDURES

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

BOARD POLICY 3100 – FINANCIAL MANAGEMENT

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

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

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

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

The following procedures or actions shall be taken:

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



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BOARD POLICY 3105 – ANNUAL BUDGET

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

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

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

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

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

BOARD POLICY 3106 – FRAUD PREVENTION

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

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

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

BOARD POLICY 3108 – FUND BALANCE

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



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

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

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

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

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

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

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



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committed funds should be spent first, assigned funds second, and unassigned funds last.

BOARD POLICY 3112 – BUDGET IMPLEMENTATION AND TRANSFER

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

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

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

BOARD POLICY 3113 – DISTRICT FUND ACCOUNTS

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

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

BOARD POLICY 3150 – PAYMENT PROCEDURES

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

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



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The Superintendent/designee shall audit all claims, and shall submit all invoices to the Board for approval and authorization for payment. However, payments for materials or services which are necessary for normal business operations which do not individually exceed \$500 or exceed an aggregate monthly amount of \$10,000 may be authorized by the Superintendent/designee. In addition, if cash discount or avoidance of financial penalty can be achieved, the Superintendent/designee is authorized to issue a check. In all such cases, the identity and amounts of such payments will be provided to the Board at the next regular meeting following payment. The Board will consider such payments and ratify the action taken.

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

BOARD POLICY 3160 – INVESTMENT OF DISTRICT FUNDS

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

BOARD POLICY 3180 – PURCHASING PROCEDURE

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

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

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

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



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Every effort to receive full value for the dollars spent will be made through sound purchasing procedures. The purchasing function shall be to buy the product required for the intended purpose which in the course of its use will be the most economical and efficient product. Where costs are substantially equal, preference will be given the local vendors

BOARD POLICY 3310 – REVENUE FROM TAX SOURCES

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

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

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

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

BOARD POLICY 3330 – BONDED INDEBTEDNESS

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

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

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



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

BOARD POLICY 3510 – ANNUAL AUDIT

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

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





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BUDGET REQUIREMENTS

The school budget is an instrument which provides a definite financial policy for the direction of business operations of the District. It provides a detailed outline of the probable expenditures and the anticipated receipts during a specified period of time. The budget is one of the most important legal documents of a school district. It is not a static document but rather a working document that changes, through Board approved budget amendments, throughout the year as actual financial data changes.

FINANCIAL MANAGEMENT

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

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

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

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

PREPARATION OF BUDGET

Each year, the Superintendent of Schools is required to submit to the Board of Education for its consideration a detailed annual budget showing estimates of revenue 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 reviews with the Board the adopted budget in relationship to the beginning cash balances for each fund.



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BUDGET IMPLEMENTATION AND TRANSFER

The annual budget governs the expenditures and obligation of all funds for the District. The Superintendent/designee establishes procedures for funds management and reporting. No funds may be spent that are not authorized by the annual budget. If an unanticipated need arises, the Board may approve the Superintendent's recommendation to (1) appropriate an amount to cover a needed expenditure from unencumbered budget surplus from the proper fund or (2) revise the budget to transfer funds from one account to another. The District, as approved by the Board, may transfer any unencumbered balance or portion thereof from the expenditure authorization of one account to another, subject to limitations of state statutes and the DESE regulations.

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

BUDGETED REVENUE

Local Tax Sources

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

State Tax Sources

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

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



BUDGET DEVELOPMENT

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

BUDGET PLANNING

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

BUDGET PREPARATION

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

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

BUDGET ADOPTION

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



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

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.





CAPITAL PROJECTS DEVELOPMENT PROCESS

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

PLANNED CAPITAL EXPENDITURES

- Facility lease-purchase payments (Prop. 3) - \$3,963,557
- School bus lease-purchase payments - \$998,193
- Instructional/administrative furnishings and equipment - \$315,000
- Cooling Tower at Green Tree Elementary - \$261,000
- South MS roof replacement (Phase III) - \$593,000
- District asphalt and concrete repairs - \$245,256
- District floor and tile replacements - \$434,464
- Technology equipment – \$100,000
- Timberland HS roof maintenance - \$82,746
- Window replacement and tuck pointing at Quail Ridge Early Childhood - \$251,000
- Equipment additions/replacements for maintenance/custodial – \$470,000
- Equipment replacement for child nutrition services - \$95,000
- Architect and engineer fees - \$300,000
- District roofing repairs – \$102,000
- Unassigned facility repairs - \$66,000





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BUDGET MANAGEMENT PROCESS

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





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BUDGET DEVELOPMENT CALENDAR FOR FISCAL YEAR 2014-2015

DATE	ACTION
October 25, 2013	<ul style="list-style-type: none"> • Complete update of long-range budget plan.
January 10, 2014	<ul style="list-style-type: none"> • Building administrators and directors submit prioritized staffing requests with rationale to the Assistant Superintendent of Human Resources. • Any proposed revision of budget codes, elimination of unused codes, addition of new codes for refinement of accounting, and new codes for added programs should be forwarded to the Director of Accounting. • Administrators should be considering a summer maintenance project list for future submission.
January 17, 2014	<ul style="list-style-type: none"> • Budget allocations sent to administrators for budget planning purposes. • Prioritized request list for summer facility improvement projects due to the Director of Facilities.
February 20, 2014	<ul style="list-style-type: none"> • Report to BOE on significant summer capital improvement projects (outside of bond projects) – seek approval for bids if required.
February 21, 2014	<ul style="list-style-type: none"> • Building administrators and directors submit first draft of budget to the Chief Financial Officer for review. • Budget and summer project review conferences scheduled as needed with administrators and directors. • District prioritization of new programs and positions prepared for BOE (grants included).
March 18, 2014	<ul style="list-style-type: none"> • Review conferences with administrators and directors completed. • Report to BOE on preliminary budget for 2014-2015.
April 4, 2014	<ul style="list-style-type: none"> • First draft of the 2014-2015 budget completed including personnel recommendations. • District administrative conferences to revise draft budget - as necessary.
June 19, 2014	<ul style="list-style-type: none"> • Budget presented to Board of Education for adoption.



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

MISSION, VALUES, AND GOALS

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

MISSION STATEMENT

Learning Today, Leading Tomorrow

VALUES

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

COMPREHENSIVE SCHOOL IMPROVEMENT GOALS

1. Improve achievement for ALL students

Goal 1 has been addressed by increasing advanced course offerings, revising curriculum to align to Missouri Learning Standards, addressing student needs through Multi-tiered Systems of Support, hiring and maintaining the best teachers, and providing technology which transforms instruction.

At the high school level the number of Advanced Placement course offerings has steadily increased and students have responded to the challenge in record numbers. The College Board has recognized the District each of the last four years for higher Advanced Placement participation and achievement levels. The Project Lead the Way program has been expanded again for next year in bio-medical course offerings. LEGO Robotics clubs have been added at the elementary level to increase student interest in science, technology, engineering, and math (STEM). At the middle school level, students have the opportunity for acceleration in math and science based on their abilities.



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

The new English Language Arts curriculum has been implemented K-12 to ensure consistency in the development of student reading and writing skills. ELA teachers have new classroom libraries in K-8, new textbooks in 9-12, and new handwriting and word study materials in K-5. The math curriculum has been revised for implementation in 2014-2015. At the elementary level, Math In Focus materials will continue the focus on Singapore math strategies, and secondary materials will support the increased rigor required in the new curriculum. State assessment scores in the District have been in the top 10% of all districts in the state over the past four years. The focus for the next few years is the implementation of the ELA and Math curriculum aligned to the Missouri Learning Standards, the revision of the Science curriculum, and the addition of World Languages and additional Project Lead the Way at the middle schools.

Intervention strategies continue to be refined to ensure that all students receive the supports needed to achieve at a high level. The Response to Intervention and Positive Behavior Intervention and Supports committees were merged into the Multi-Tiered System of Supports committee to address the needs of the whole child through the problem-solving team structure.

Teachers, teacher-leaders, and administrators were trained in the Plan-Do-Study-Act model of collaboration. Middle School and High School teachers will have collaboration time built into the schedule next year that will improve student achievement.

This year, all high school students had a Netbook or Google Chromebook, completing the district's journey towards a 1:1 initiative. All classrooms now have a Smartboard to provide technology rich interactive lessons, and teachers are provided ongoing professional development by the two district technology coaches.

2. Increase communication and improve relationships with stakeholders to support student achievement

The award winning District eNews is delivered to all parents and interested community members. Circulation has increased to over 15,000 individuals and frequency has increased from monthly to biweekly. The internal employee eNews is delivered biweekly via email to the 1,800 employees of the District. The District continues to expand its social media presence, the WSD Facebook page now has over 4,000 "Likes" and the WSDinfo Twitter account has more than 1,000 followers. The District has also implemented the CyberBully Hotline. The purpose of this program is to create an anonymous, two-way means for students, parents, guardians, and others to report incidents of bullying, harassment, or intimidation. The hotline provides a way for individuals to share information about potentially harmful or violent acts by others.

A district-wide parent survey was completed in the spring of 2013. The Excellence in Missouri Show-Me Challenge, provided a systematic way of obtaining staff feedback. The parent survey and Show-Me Challenge guided the CSIP Steering Committee. The CSIP Steering Committee developed topics for community feedback obtained during the



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

Guiding Principles for Our Schools (GPS) meetings held in the fall.

3. Provide the financial structures to support facility growth and sustain student achievement.

The Wentzville School District held three public finance meetings this year in order to provide an opportunity for the Board and community to understand the concerns in the debt service fund. Expenditures in the debt service fund are greater than the revenue. Student growth has continued at an average of 500 students per year. A plan will need to be established to address the issue of continued growth and the lack of revenue to pay for prior and future construction projects.

The CSIP also has a goal of improving the ratios of technology to students at the elementary and middle schools. This summer, when the first set of Netbooks is replaced by Chromebooks at the high schools, the Netbooks will be refurbished and made into mobile labs for the middle and elementary schools.





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

BOARD OF EDUCATION

ABOUT THE SCHOOL BOARD

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

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

The Board of Education typically meets on the third Thursday of the month. The Board's open session generally begins at 7:00 P.M. at the District's administration building, One Campus Drive, Wentzville, MO 63385.

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

Correspondence to the Board of Education may be directed to the Board recording secretary Nancy Sickler, One Campus Drive, Wentzville, MO 63385 or via email at nancysickler@wentzville.k12.mo.us.

BOARD OF EDUCATION MEMBERS

Mr. Dale Schaper.....	President
Mrs. Courtney Tieman	Vice President
Mrs. Sandy Garber	Secretary
Mrs. Sherry Cox.....	Director
Ms. Barbara Fine	Director
Mrs. Sandy Fitzgerald.....	Director
Mr. Kenny Mayer	Director



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

EXECUTIVE ADMINISTRATION

Curtis Cain Ph.D.

Superintendent

Jennifer Allen, Ed.D.

Assistant Superintendent
Curriculum and Instruction

Susan Hladky, Ed.D.

Assistant Superintendent
Human Resources

Melody Marcantonio, Ed.D.

Assistant Superintendent
Administrative Services

Cheri Thurman

Assistant Superintendent
Special Services

Pam Frazier, MBA, CPA

Chief Financial Officer

Matt Deichmann

Community Relations Director





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

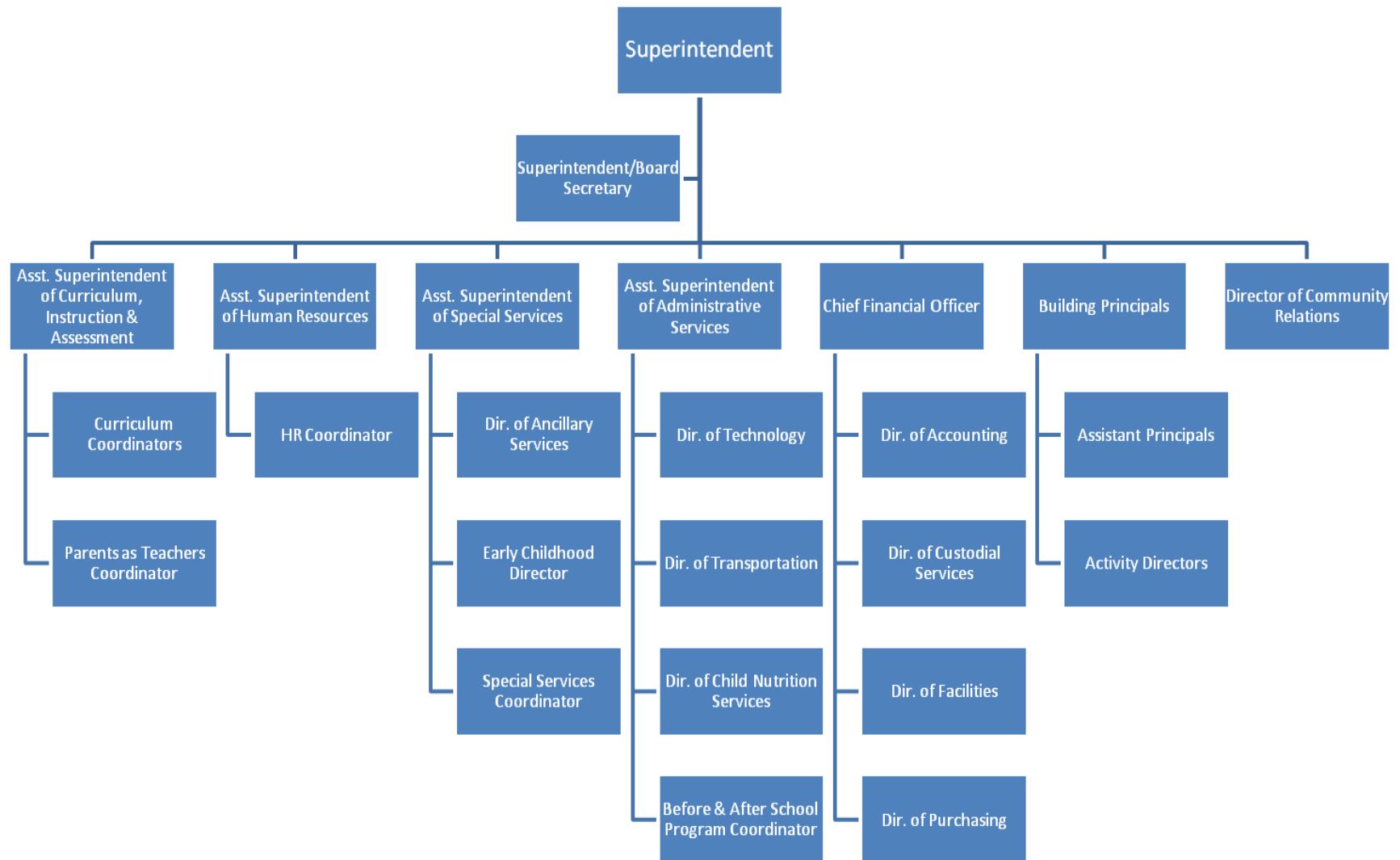
SCHOOL DIRECTORY

School Name	Address	Principal	Telephone No.
Holt High	600 Campus Drive, Wentzville, 63385	Mr. Shane Schlueter	636-327-3876
Timberland High	559 East Highway N, Wentzville, 63385	Dr. Nathan Hoven	636-327-3988
Liberty High	2275 Sommers Road, Lake St Louis, 63367	Mr. Phillip Ragusky	636-561-0075
Frontier Middle	9233 Highway DD, O'Fallon, 63368	Dr. Kelly McClain	636-625-1026
South Middle	561 East Highway N, Wentzville, 63385	Mr. Scott Swift	636-327-3928
Wentzville Middle	405 Campus Drive, Wentzville, 63385	Dr. Kelly Mantz	636-327-3815
Boone Trail Elementary	555 East Highway N, Wentzville, 63385	Mr. John Schulte	636-327-3830
Crossroads Elementary	7500 Highway N, O'Fallon, 63368	Mr. David Duckworth	636-625-4537
Discovery Ridge Elementary	2523 Sommers Road, O'Fallon, 63367	Mrs. Laura Bates	636-561-2354
Duello Elementary	1814 Duello Road, Lake St Louis, 63367	vacant	636-327-6050
Green Tree Elementary	1000 Ronald Reagan Drive, Lake St Louis, 63367	Ms. Angela Politte	636-625-5600
Heritage Primary Elementary	612 Blumhoff, Wentzville, 63385	Mrs. Geri Buss	636-327-3846
Heritage Intermediate Elementary	601 Carr Street, Wentzville, 63385	Dr. Todd Kraft	636-327-3839
Lakeview Elementary	2501 Mexico Road, O'Fallon, 63366	Mr. Douglas Holler	636-332-2923
Peine Ridge Elementary	1107 Peine Road, Wentzville, 63385	Mrs. Deanna Kitson	636-327-5110
Prairie View Elementary	1550 Feise Road, O'Fallon, 63368	Mr. Matthew Schulte	636-625-2494
Quail Ridge Early Childhood Center	5275 Quail Ridge Pkwy, Wentzville, 63385	Mr. Kevin Garcia	636-327-3863
Pearce Hall Alternative Center	317 W Pearce, Wentzville, 63385	Mrs. Kathy Pinkston (Lead Teacher)	636-327-3941





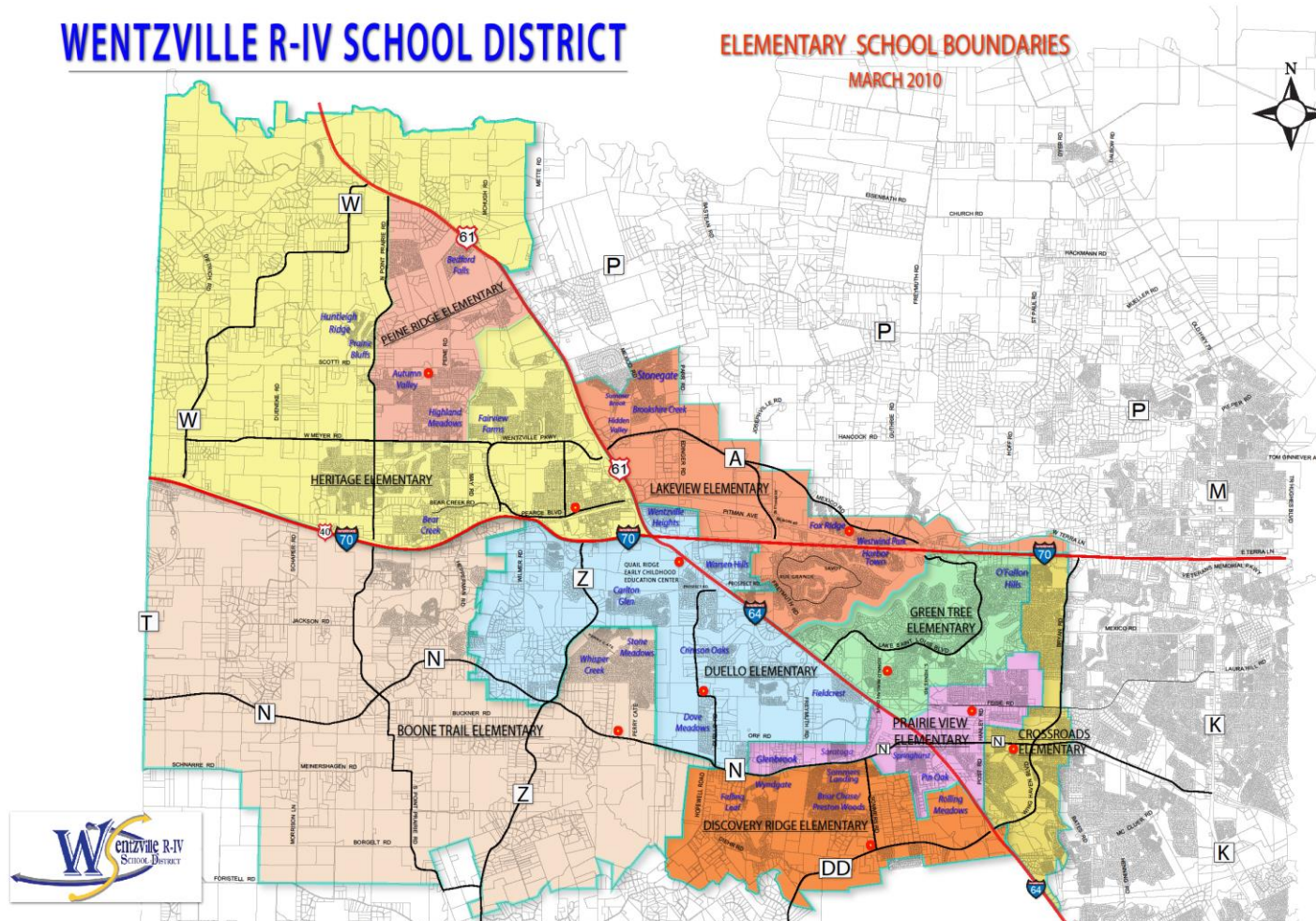
2014-2015 ORGANIZATIONAL CHART

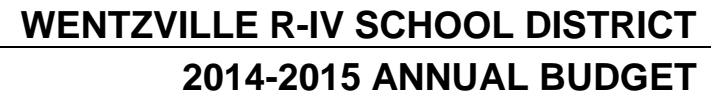




WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

ELEMENTARY BOUNDARY MAP





WENTZVILLE R-IV SCHOOL DISTRICT

2012-2013





FINANCIAL SECTION



2014-2015 Annual Budget



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

FINANCIAL SUMMARY

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

Revenue – All Funds	\$168,678,179
Expenditures – All Funds	<u>\$171,162,715</u>
Balance	\$ (2,484,536)

Revenue – Operating Funds (Funds 1 & 2)*	\$147,755,907
Exp/Transfer – Operating Funds (Fund 1 & 2)*	<u>\$148,817,068</u>
Balance	\$ (1,061,161)**

*Fund 1 refers to the General (Incidental) Fund and Fund 2 refers to the Teachers' Fund.

**Although the District has budgeted a deficit, as it has the past several years, historically the ending fund balance has been positive at year end. The contribution of fund balances to cover budgeted operational costs is acceptable given the District's history of not expending 3% to 4% of budgeted amounts in recent years.

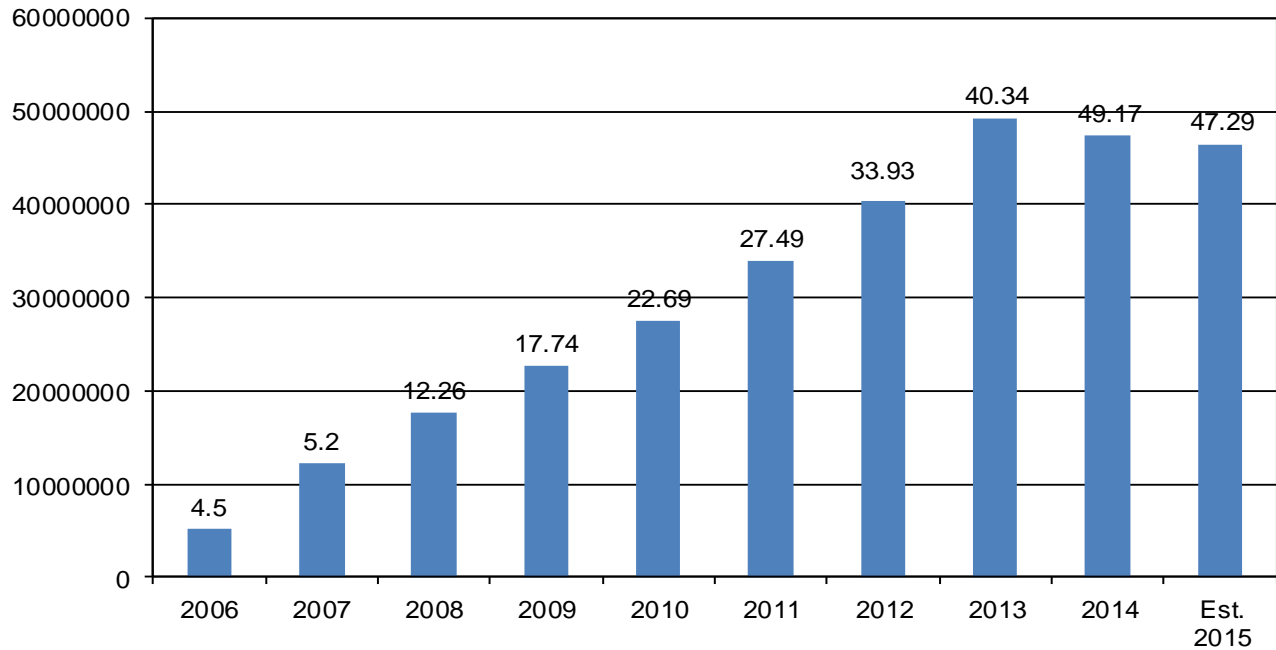
Total balances in all funds will decline by nearly \$2.5 million. The Debt Service Fund anticipates a deficit for the year of \$1,466,088, with approximately \$7.76 million remaining in reserves. Operating balances are projected to decline by \$1,156,161. Operating fund balances at year end are projected to be \$46,136,844, which represents approximately 3.7 months of operating expenditures.

Fiscal Year	Operating Fund Balance	Fund Balance %
2004	3,567,042	6.21%
2005	4,497,141	6.84%
2006	5,247,131	6.75%
2007	12,257,543	15.05%
2008	17,737,227	19.15%
2009	22,687,810	22.39%
2010	27,486,961	25.52%
2011	33,929,594	29.28%
2012	40,344,563	33.36%
2013	49,167,857	39.74%
Est. 2014	47,293,005	33.24%
Est. 2015	46,385,889	30.98%

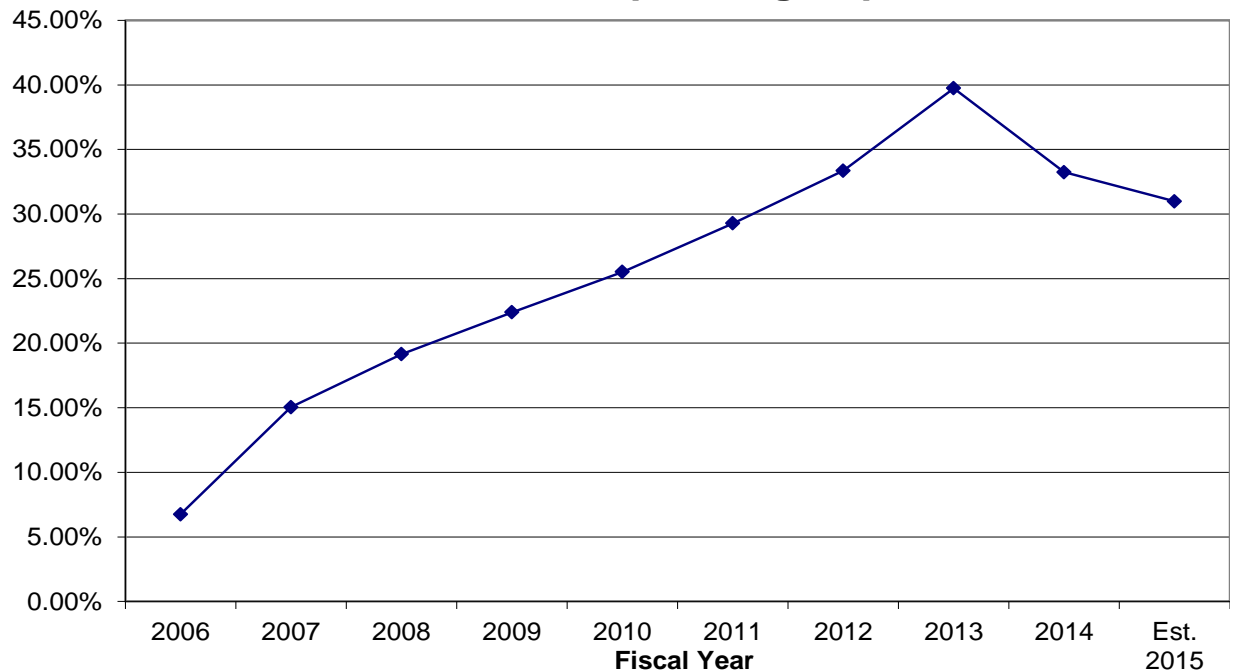


WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

Operating Fund Balance



Fund Balances - % of Operating Expenditures





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

Projected Operating Balances - % of Operating Expenditures:

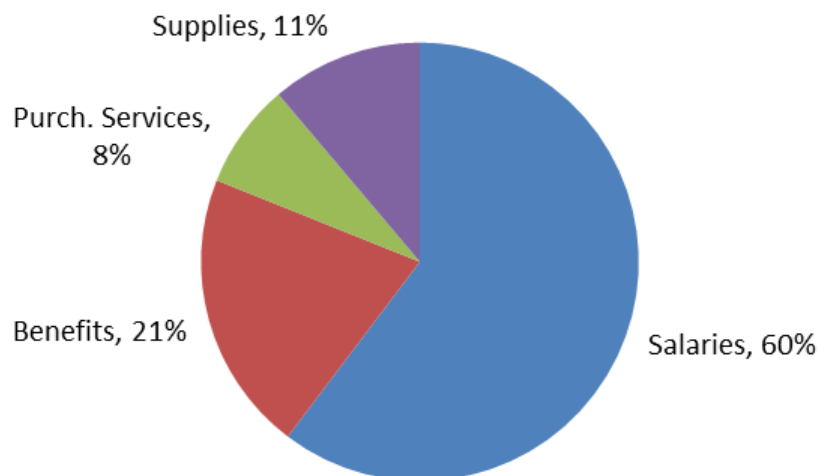
June 30, 2013 – 33.24%

June 30, 2014 – 30.98%

The June 2014 projected balance is based on the 2013-2014 budget as amended. However, year end balances are anticipated to be higher due to unexpended funds throughout various budget codes in the District. Final balances could be a few percentage points higher, which would translate into the new fiscal year as well.

Operating Expenses by Object			
	Expenses	% of Oper. Exp.	% of Oper. Rev.
Salaries	\$89,816,341	60.32%	60.79%
Benefits	\$30,888,759	20.74%	20.91%
Purch. Services	\$11,561,469	7.76%	7.82%
Supplies	\$16,645,499	11.18%	11.27%
Total Expenses	\$148,912,068	100.00%	100.78%
Total Revenues	\$147,755,907		

Expenses by Object - Operating Funds



WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

SUMMARY OF REVENUES, EXPENDITURES, TRANSFERS, AND FUND BALANCE

[illegible]



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

REVENUE DISCUSSION

The Wentzville School District's revenue is comprised of five major revenue sources: local, county, state, federal, and other miscellaneous revenues such as bond sales. For FY2014-2015, 96.4% of the budgeted revenue comes from local, county, or state proceeds. Another 3.6% of the revenue comes from federal sources. The following discussion is meant to give the reader a better understanding of the District's revenue picture.

LOCAL REVENUE

The District's number one source of revenue is the assessed property tax on real and personal property. After a series of negative reassessment cycles, the total assessed value for property in the District is approximately \$100 million less than the peak in 2008. Larger declines have been offset partially by new construction within the District. In April 2011 voters approved Proposition 3, which increased the tax rate 30 cents to support the construction of an estimated \$60 million in facility improvements. In total, the District has budgeted for a .65% increase in property tax receipts based on preliminary assessed value reports from the county and the anticipated tax rate. The District projects that current and delinquent property taxes for all funds will be \$72.88 million.

Another significant source of revenue is the sales tax revenue the District receives from Proposition C. The state's payment to the District is still considered a local source but the money is collected at the state level and distributed based on the weighted average daily attendance of each District during the prior year. The District's FY2013-2014 weighted average daily attendance was approximately 13,447 and the state distribution rate is anticipated to be \$900 per ADA. Sales taxes across the state have grown slightly for the past year, but the District will receive additional funds due to student enrollment growth. The District projects the FY2014-2015 Proposition C revenue to be \$12.1 million.

The District receives most of its money between December 15 and January 31 of the fiscal year because property taxes are due December 31. The District uses these revenues throughout the calendar year, which creates excess funds during the first half of each calendar year. These excess funds can be temporarily invested within the restrictions set by the Board of Education and the State of Missouri. Interest rates continue near all-time lows making earnings difficult to achieve. The District has budgeted \$450,000 in interest returns for the year. This figure includes a \$304,000 interest rebate from the IRS on the 2009 Build America Bonds.

Food service revenue is budgeted to increase slightly due to increased participation



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

related to student population growth over the current year's expected amount. Lunch prices have been increased for the 2014-2015 school year to offset expected expenditure increases and remain in compliance with the Healthy Hunger Free Kids Act mandated pricing structure.

COUNTY REVENUE

There are only two sources of county revenue for the District, fines and state assessed utility taxes. State assessed railroad and utility receipts have increased significantly in the recent years and this budget reflects the increase. Total county revenues are budgeted at approximately \$2.7 million.

STATE REVENUE

The District's second largest revenue source is the state of Missouri's basic foundation formula fund for education. In FY2004-2005, the state legislature passed a new foundation formula and this formula provides the vast majority of new revenues for the District in the coming year, mostly due to growth in our student population. The FY2014-2015 budget projects state basic formula revenue to be approximately \$56.4 million, up by \$5.3 million from the previous year expected amount. Missouri's Basic Foundation Formula is comprised of two revenue sources: the Basic Formula and the State Gaming monies (Classroom Trust). The additional formula funds are a result of increasing enrollment and the addition of funds in the state budget. The legislature has not been able to fully fund the formula for four consecutive years. The District is budgeting to receive 97% of the projected formula funds.

Transportation aid is another large source of revenue from the state. The state transportation aid is based on an appropriation of funds utilizing a formula created by the legislature. This revenue has been significantly reduced in recent years through the appropriation process and withholdings. The budget anticipates receiving \$1.9 million for the coming year. This amount is hard to project because funding is allocated based on available revenue through the transportation formula. Increases in expenditures and changes in ridership in other districts impact the revenue Wentzville R-IV receives from the State of Missouri. This categorical funding stream is commonly reduced during the year if state revenues do not meet expectations.

Another major state funding source comes from early childhood special education. This amount is based on the prior year's expenses. The District receives 100% reimbursement of expenses in the following fiscal year from state and federal sources. FY2014-2015 revenue is based on the budgeted expenses for FY2013-2014. The amount of state revenue budgeted for FY2014-2015 is \$3.2 million.



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

FEDERAL REVENUE

All of the revenue received by the federal government is grant related. The District receives funds from multiple sources but two sources account for 52.8% of the federal money. These two sources are the Individuals with Disabilities Education Act (\$2.2 million) and Early Childhood Special Education (\$956,000) funding. The school lunch program is projected to receive \$1.65 million in federal reimbursements. Another significant federal funding source is the Title I program for reading improvement at approximately \$908,000.

OTHER REVENUE

The District is not expecting any revenue in this category for FY2014-2015.





WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

BUDGETED REVENUE BY FUND AND OBJECT FY2014-2015

Object Code	Title	General Fund	Teachers' Fund	Capital Projects Fund	Total Operating Funds	Debt Service Fund	Total All Funds
	Local:						
5111	Current Taxes	33,627,505	18,261,566	6,041,292	57,930,363	10,572,774	68,503,137
5112	Delinquent Taxes	2,146,437	1,165,632	385,614	3,697,683	674,858	4,372,541
5113	Prop C Sales Taxes	6,051,150	6,051,150	-	12,102,300	-	12,102,300
5114	Financial Institution Taxes	-	-	-	-	-	-
5115	M & M (Surcharge Taxes)	-	852,136	-	852,136	-	852,136
5116	In Lieu of Tax	652,805	354,509	117,278	1,124,592	205,247	1,329,839
5140	Earnings on Investments	95,439	43,381	3,471	142,291	307,709	450,000
5150	Food Service - Program	2,046,600	-	-	2,046,600	-	2,046,600
5165	Food Service - Non-Program	1,640,000	-	-	1,640,000	-	1,640,000
5170	Student Activities	2,800,000	-	-	2,800,000	-	2,800,000
5180	Community Services	1,395,000	-	-	1,395,000	-	1,395,000
5190	Other Local	300,000	5,000	21,455	326,455	-	326,455
	Total Local	50,754,936	26,733,374	6,569,110	84,057,420	11,760,588	95,818,008
	County:						
5211	Fines/Forfeitures/Escheats	-	295,000	-	295,000	-	295,000
5221	State Assessed Utility Taxes	1,228,851	667,336	215,342	2,111,529	296,218	2,407,747
	Total County	1,228,851	962,336	215,342	2,406,529	296,218	2,702,747
	State:						
5311	Basic Formula	-	51,047,814	-	51,047,814	-	51,047,814
5312	Transportation Aid	1,950,000	-	-	1,950,000	-	1,950,000
5314	Early Childhood Special Education	1,417,877	1,782,089	-	3,199,966	-	3,199,966
5319	Classroom Trust	1,696,031	1,696,031	2,000,000	5,392,062	-	5,392,062
5324	Parents as Teachers	300,000	-	-	300,000	-	300,000
5332	Career Education	2,250	-	5,000	7,250	-	7,250
5333	Food Service	40,000	-	-	40,000	-	40,000
5359	Career Educ Enhancement Grant	28,706	-	76,014	104,720	-	104,720
5369	Residential Placement/Excess Cost	-	-	-	-	-	-
5381	High Need Fund - Special Education	700,000	1,400,000	-	2,100,000	-	2,100,000
5397	Other State	-	-	-	-	-	-
	Total State	6,134,864	55,925,934	2,081,014	64,141,812	-	64,141,812
	Federal:						
5412	Medicaid	100,000	-	-	100,000	-	100,000
5422, 5424	Basic Formula - Federal Stabilization	-	-	-	-	-	-
5423	Transportation - ARRA	-	-	-	-	-	-
5425, 5426	Classroom Trust - Jobs Bill	-	-	-	-	-	-
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	-
5437, 5441	Individuals with Disabilities (IDEA)	-	2,222,852	-	2,222,852	-	2,222,852
5442	Early Childhood Special Education	423,522	532,312	-	955,834	-	955,834
5445	School Lunch Program	1,400,000	-	-	1,400,000	-	1,400,000
5446	School Breakfast Program	245,000	-	-	245,000	-	245,000
5451, 5452	Title I	158,356	749,604	-	907,960	-	907,960
5456	Title I - ARRA	-	-	-	-	-	-
5493, 5494	IDEA - ARRA	-	-	-	-	-	-
5455-5499	Other Federal	40,123	143,843	-	183,966	-	183,966
	Total Federal	2,367,001	3,648,611	-	6,015,612	-	6,015,612
	Other:						
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	-
5641, 5651	Sale of School Buses/Property	-	-	-	-	-	-
58xx	Tuition from Other Districts	-	-	-	-	-	-
	Total Other	-	-	-	-	-	-
	Total Revenue	60,485,652	87,270,255	8,865,466	156,621,373	12,056,806	168,678,179



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

EXPENDITURE DISCUSSION

The Wentzville R-IV School District's total expenditure budget for FY2014-2015 is \$171,162,715. This includes \$148,912,068 in the Operating Funds with the remainder in Capital Projects and Debt Service. The following discussion is meant to give the reader a better understanding of the District's expenditure program.

OPERATING FUNDS (GENERAL AND TEACHERS' FUNDS)

Approximately 81% of the Operating Fund budget is comprised of salary and benefits for staff. Existing staff received an average 3.5% salary increase for FY2014-2015. The budget also includes funding for a total of 81 additional staff members to accommodate projected enrollment growth of approximately 560 students. This staffing increase includes 47 certified positions and 34 support staff positions. The budget for benefits was increased to reflect a 2.0% decrease in health insurance costs and a 5.0% increase in dental insurance benefits. Retirement contributions were budgeted consistent with the related increases in salaries.

Supplies and purchased services make up the remaining 19% of the Operating Fund budget. Purchased services are budgeted to increase by 5.8% in total for the budget year, due in part to an increased allocation for tuition to provide contracted educational services. Increases in the areas of property services and insurance premiums are intended to support the new high school. Supply budget totals are scheduled to decrease by 2.9% in total. The decrease is mainly due to reducing accounts that were increased for the opening of Liberty High School and accounts for the implementation of the 1:1 computer initiative. Textbook budgets are increased to reflect the current adoption cycle. The budget also includes allocations for furniture, fixtures, small equipment and supplies to support the addition of the second class of students at Liberty High School.

CAPITAL PROJECTS

The Capital Projects budget funds facility improvements, large equipment purchases, and lease-purchase payments on buses and facilities. The total Capital Projects expenditure budget for FY2014-2015 is \$8,727,753. Of this total, \$3,963,557 is budgeted for payments on the Proposition 3 facility improvements, and \$998,193 is budgeted for bus lease-purchase payments. Another \$2.7 million is budgeted for maintenance projects throughout the District, including limited contingency funds for any major repairs that may be necessary. The remainder of the Capital Projects budget is for instructional and support equipment purchases. The year-end projected balance in the Capital Projects Fund is \$2.2 million. These funds can provide support in the event emergency repairs are needed.



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

DEBT SERVICE

The Debt Service expenditure budget funds payments on general obligation debt and related interest. The total Debt Service expenditure budget for FY2014-2015 is \$13,522,894. Of this total, \$7,960,000 is budgeted for principal payments with the remainder to cover interest payments and fees. The projected year-end balances for this fund are approximately \$7.76 million.





WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

BUDGETED EXPENDITURES BY FUND AND FUNCTION FY2014-2015

	General Fund	Teachers' Fund	Capital Projects Fund	Total Operating Funds	Debt Service Fund	Total All Funds
Instructional Expenditures:						
Elementary	2,461,211	27,785,142	15,000	30,261,353	-	30,261,353
Middle	1,302,336	11,734,549	76,800	13,113,685	-	13,113,685
Senior High	3,126,244	14,646,056	87,500	17,859,800	-	17,859,800
Summer School	33,552	175,512	-	209,064	-	209,064
Special Instruction	5,646,052	12,005,206	15,000	17,666,258	-	17,666,258
Supplemental Instruction	51,100	1,117,346	-	1,168,446	-	1,168,446
Early Childhood Special Education	1,817,945	2,342,934	-	4,160,879	-	4,160,879
Career Education	73,510	-	118,050	191,560	-	191,560
Student Activities	3,157,386	1,191,565	-	4,348,951	-	4,348,951
Tuition & Contracted Education	-	2,867,927	-	2,867,927	-	2,867,927
Total Instructional Expenditures	17,669,336	73,866,237	312,350	91,847,923	-	91,847,923
Support Services Expenditures:						
Attendance	924,911	-	-	924,911	-	924,911
Guidance	292,898	4,242,737	-	4,535,635	-	4,535,635
Health, Psych, Speech, & Audio	2,054,654	-	-	2,054,654	-	2,054,654
Media Services	1,115,089	1,445,260	-	2,560,349	-	2,560,349
Improvement of Instruction	826,121	1,835,141	-	2,661,262	-	2,661,262
Professional Development	226,856	285,876	-	512,732	-	512,732
Board of Education Services	511,465	-	-	511,465	-	511,465
Executive Administration	401,586	409,346	-	810,932	-	810,932
Building Level Administration	2,965,425	4,950,865	-	7,916,290	-	7,916,290
Business/Central Services	1,488,243	-	70,353	1,558,596	-	1,558,596
Operation of Plant	15,793,474	-	3,196,000	18,989,474	-	18,989,474
Pupil Transportation	7,209,829	-	906,752	8,116,581	-	8,116,581
Food Services	5,836,821	-	-	5,836,821	-	5,836,821
Central Office Support Services	2,532,398	463,646	100,000	3,096,044	-	3,096,044
Total Support Services Expenditures	42,179,770	13,632,871	4,273,105	60,085,746	-	60,085,746
Total Instruction & Support Expenditures	59,849,106	87,499,108	4,585,455	151,933,669	-	151,933,669
Community Services Expenditures	1,349,025	214,829	57,300	1,621,154	-	1,621,154
Facilities Acquisition & Construction Exp.	-	-	1,960,000	1,960,000	-	1,960,000
Principal & Interest Expenditures	-	-	2,124,998	2,124,998	13,522,894	15,647,892
Total Expenditures	61,198,131	87,713,937	8,727,753	157,639,821	13,522,894	171,162,715





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUND ALL FUNDS

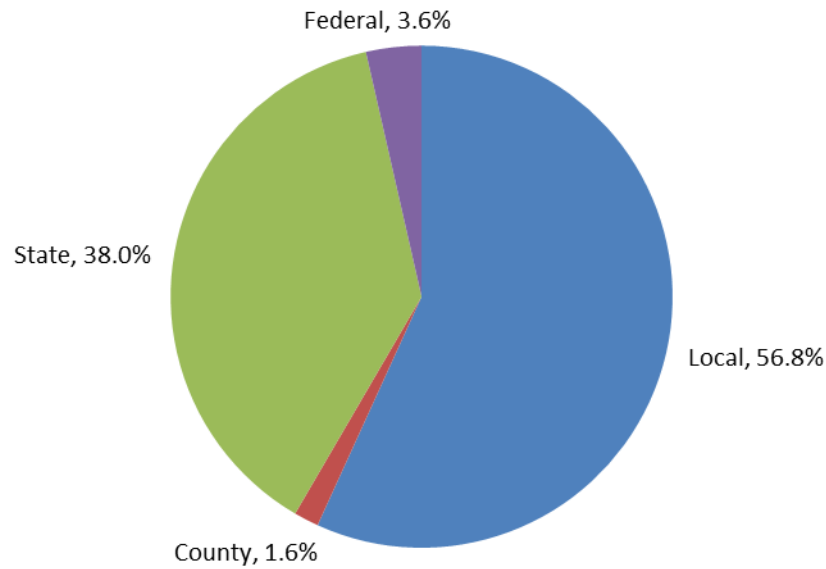
	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
Revenues:						
Local	88,185,195	95,733,749	99,799,634	96,079,425	95,818,008	-0.3%
County	1,463,124	2,668,304	2,515,841	2,445,000	2,702,747	10.5%
State	37,921,538	46,592,560	54,672,311	58,429,327	64,141,812	9.8%
Federal	10,389,911	6,658,541	5,192,791	5,828,886	6,015,612	3.2%
Other	8,162,457	50,098,744	44,056,865	21,014,800	-	-100.0%
Total Revenues	146,122,225	201,751,898	206,237,442	183,797,438	168,678,179	-8.2%
Expenditures:						
General Fund	47,901,074	49,533,990	50,617,099	59,185,249	61,198,131	3.4%
Teachers' Fund	67,904,594	71,343,625	76,358,151	83,087,950	87,713,937	5.6%
Capital Projects	16,679,099	15,112,435	7,540,801	13,544,832	8,727,753	-35.6%
Debt Service	20,606,453	65,645,835	60,823,172	35,154,387	13,522,894	-61.5%
Total Expenditures	153,091,220	201,635,885	195,339,223	190,972,418	171,162,715	-10.4%
Yearly Increase (Decrease)	(6,968,995)	116,013	10,898,219	(7,174,980)	(2,484,536)	-65.4%
Fund Balance - July 1	61,715,607	54,746,612	54,862,625	65,760,844	58,585,864	-10.9%
Fund Balance - June 30	54,746,612	54,862,625	65,760,844	58,585,864	56,101,328	-4.2%



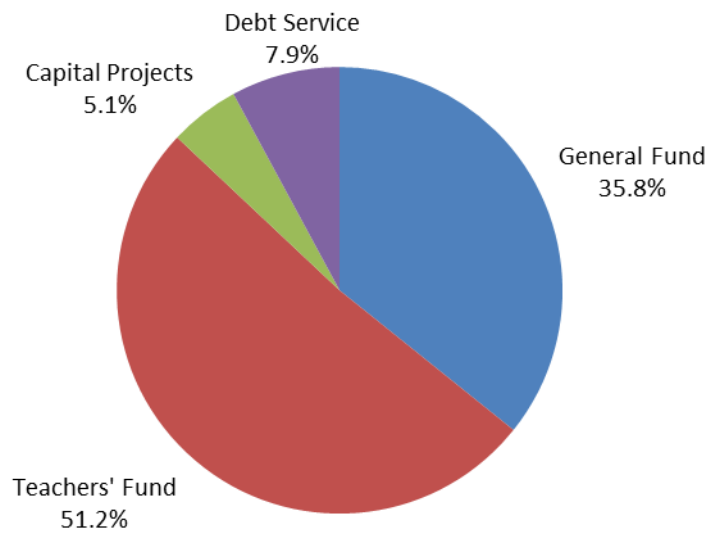


WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

Budgeted Revenue by Source FY2014-2015



Budgeted Expenditures by Fund FY2014-2015



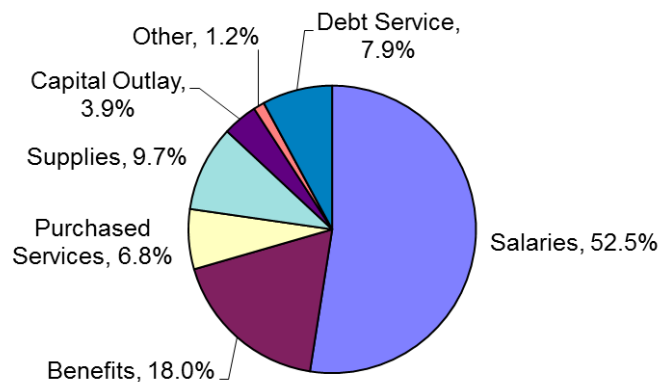


WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT ALL FUNDS

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
Revenues:						
Local	88,185,195	95,733,749	99,799,634	96,079,425	95,818,008	-0.3%
County	1,463,124	2,668,304	2,515,841	2,445,000	2,702,747	10.5%
State	37,921,538	46,592,560	54,672,311	58,429,327	64,141,812	9.8%
Federal	10,389,911	6,658,541	5,192,791	5,828,886	6,015,612	3.2%
Other	8,162,457	50,098,744	44,056,865	21,014,800	-	-100.0%
Total Revenues	146,122,225	201,751,898	206,237,442	183,797,438	168,678,179	-8.2%
Expenditures:						
Salaries	70,562,617	73,402,919	77,669,153	84,493,852	89,816,341	6.3%
Benefits	24,413,673	25,898,763	27,282,685	29,721,970	30,888,759	3.9%
Purchased Services	7,025,070	7,264,007	8,016,612	10,926,068	11,561,469	5.8%
Supplies	13,804,308	14,311,926	13,949,819	17,048,811	16,550,499	-2.9%
Capital Outlay	15,447,522	14,028,222	5,781,349	11,459,838	6,697,755	-41.6%
Other	1,231,577	1,084,213	1,816,433	2,167,493	2,124,998	-2.0%
Debt Service	20,606,453	65,645,835	60,823,172	35,154,387	13,522,894	-61.5%
Total Expenditures	153,091,220	201,635,885	195,339,223	190,972,418	171,162,715	-10.4%
Yearly Increase (Decrease)	(6,968,995)	116,013	10,898,219	(7,174,980)	(2,484,536)	-65.4%
Fund Balance - July 1	61,715,607	54,746,612	54,862,625	65,760,844	58,585,864	-10.9%
Fund Balance - June 30	54,746,612	54,862,625	65,760,844	58,585,864	56,101,328	-4.2%

Budgeted Expenditures by Object – All Funds FY2014-2015



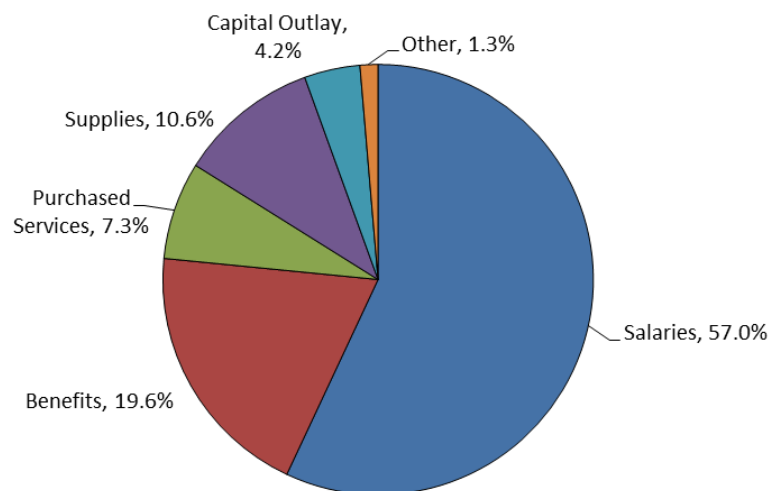


WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

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

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
Revenues:						
Local	75,802,176	80,666,539	83,633,312	82,853,205	84,057,420	1.5%
County	1,282,641	2,348,802	2,236,282	2,195,000	2,406,529	9.6%
State	37,921,539	46,592,559	54,672,311	58,429,327	64,141,812	9.8%
Federal	10,389,911	6,658,541	5,192,791	5,828,886	6,015,612	3.2%
Other	212,457	603,744	301,865	359,800	-	-100.0%
Total Revenues	125,608,724	136,870,185	146,036,561	149,666,218	156,621,373	4.6%
Expenditures:						
Salaries	70,562,618	73,402,919	77,669,152	84,493,852	89,816,341	6.3%
Benefits	24,413,673	25,898,763	27,282,685	29,721,970	30,888,759	3.9%
Purchased Services	7,025,070	7,264,007	8,016,612	10,926,068	11,561,469	5.8%
Supplies	13,818,556	14,327,395	14,006,799	17,131,310	16,645,499	-2.8%
Capital Outlay	15,433,274	14,012,754	5,724,369	11,377,339	6,602,755	-42.0%
Other	1,231,577	1,084,213	1,816,433	2,167,493	2,124,998	-2.0%
Debt Service	-	-	-	-	-	
Total Expenditures	132,484,768	135,990,050	134,516,050	155,818,031	157,639,821	1.2%
Yearly Increase (Decrease)	(6,876,044)	880,135	11,520,511	(6,151,813)	(1,018,448)	-83.4%
Fund Balance - July 1	49,983,926	43,107,882	43,988,017	55,508,528	49,356,715	-11.1%
Fund Balance - June 30	43,107,882	43,988,017	55,508,528	49,356,715	48,338,267	-2.1%

Budgeted Expenditures by Object – Operating Funds FY2014-2015



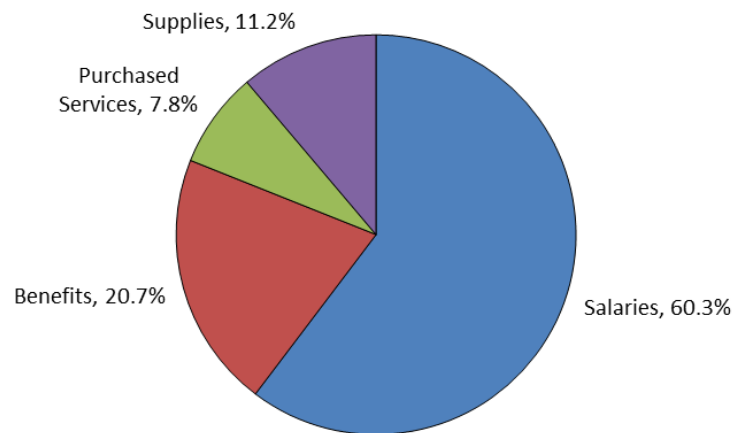


WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

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

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
Revenues:						
Local	73,642,239	74,255,299	76,839,521	76,321,285	77,488,310	1.5%
County	1,228,104	2,153,236	2,033,560	1,995,000	2,191,187	9.8%
State	36,129,423	44,298,185	51,724,130	56,237,239	62,060,798	10.4%
Federal	9,982,000	6,545,589	5,175,804	5,828,886	6,015,612	3.2%
Other	30,457	55,744	41,465	-	-	
Total Revenues	121,012,223	127,308,053	135,814,480	140,382,410	147,755,907	5.3%
Expenditures:						
Salaries	70,562,618	73,402,919	77,669,152	84,493,852	89,816,341	6.3%
Benefits	24,413,673	25,898,763	27,282,685	29,721,970	30,888,759	3.9%
Purchased Services	7,025,070	7,264,007	8,016,612	10,926,068	11,561,469	5.8%
Supplies	13,818,556	14,327,395	14,006,799	17,131,310	16,645,499	-2.8%
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
Total Expenditures	115,819,917	120,893,084	126,975,248	142,273,199	148,912,068	4.7%
Yearly Increase (Decrease)	5,192,306	6,414,969	8,839,231	(1,890,789)	(1,156,161)	-38.9%
Fund Balance - July 1	27,486,961	33,929,594	40,344,563	49,183,794	47,293,005	-3.8%
Adjustment-Lease Conversion	1,250,326					
Adjusted Balance - July 1	28,737,287	33,929,594	40,344,563	49,183,794	47,293,005	-3.8%
Fund Balance - June 30	33,929,594	40,344,563	49,183,794	47,293,005	46,136,844	-2.4%

Budgeted Expenditures by Object – General and Teachers' Funds FY2014-2015





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT GENERAL FUND ONLY

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
Revenues:						
Local	43,245,836	47,152,910	50,609,011	48,699,300	50,754,936	4.2%
County	536,009	1,161,500	1,127,556	1,190,000	1,228,851	3.3%
State	5,068,630	4,512,435	4,914,568	5,472,087	6,134,864	12.1%
Federal	3,365,873	2,525,415	2,391,509	2,453,362	2,367,001	-3.5%
Other	30,457	55,744	41,465	-	-	
Total Revenues	52,246,805	55,408,003	59,084,110	57,814,749	60,485,652	4.6%
Expenditures:						
Salaries	19,268,690	19,972,399	20,748,750	22,688,568	24,560,697	8.3%
Benefits	8,942,000	9,460,225	9,662,330	10,871,440	11,298,393	3.9%
Purchased Services	5,886,076	5,789,440	6,199,218	8,493,931	8,693,542	2.4%
Supplies	13,818,556	14,327,395	14,006,799	17,131,310	16,645,499	-2.8%
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
Total Expenditures	47,915,323	49,549,459	50,617,097	59,185,249	61,198,131	3.4%
Yearly Increase (Decrease)	4,331,483	5,858,545	8,467,012	(1,370,500)	(712,479)	-48.0%
Fund Balance - July 1	25,152,403	30,734,212	36,592,757	45,059,769	43,689,269	-3.0%
Adjustment-Lease Conversion	1,250,326					
Adjusted Balance - July 1	26,402,729	30,734,212	36,592,757	45,059,769	43,689,269	-3.0%
Fund Balance - June 30	30,734,212	36,592,757	45,059,769	43,689,269	42,976,790	-1.6%





WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT TEACHERS' FUND ONLY

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
Revenues:						
Local	30,396,402	27,102,389	26,230,510	27,621,985	26,733,374	-3.2%
County	692,095	991,736	906,003	805,000	962,336	19.5%
State	31,060,793	39,785,750	46,809,562	50,765,152	55,925,934	10.2%
Federal	6,616,128	4,020,174	2,784,295	3,375,525	3,648,611	8.1%
Other	-	-	-	-	-	
Total Revenues	68,765,418	71,900,050	76,730,370	82,567,662	87,270,255	5.7%
Expenditures:						
Salaries	51,293,928	53,430,520	56,920,402	61,805,284	65,255,644	5.6%
Benefits	15,471,673	16,438,538	17,620,355	18,850,530	19,590,366	3.9%
Purchased Services	1,138,994	1,474,567	1,817,394	2,432,137	2,867,927	17.9%
Supplies	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
Total Expenditures	67,904,594	71,343,625	76,358,151	83,087,950	87,713,937	5.6%
Yearly Increase (Decrease)	860,824	556,425	372,219	(520,289)	(443,682)	-14.7%
Fund Balance - July 1	2,334,558	3,195,381	3,751,806	4,124,025	3,603,737	-12.6%
Fund Balance - June 30	3,195,381	3,751,806	4,124,025	3,603,737	3,160,055	-12.3%





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT CAPITAL PROJECTS FUND ONLY

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
Revenues:						
Local	2,159,937	6,411,240	6,793,791	6,531,920	6,569,110	0.6%
County	54,537	195,566	202,722	200,000	215,342	7.7%
State	1,792,115	2,294,374	2,948,181	2,192,088	2,081,014	-5.1%
Federal	407,911	112,952	16,987	-	-	
Other	182,000	548,000	260,400	359,800	-	-100.0%
Total Revenues	4,596,500	9,562,132	10,222,082	9,283,808	8,865,466	-4.5%
Expenditures:						
Salaries	-	-	-	-	-	
Benefits	-	-	-	-	-	
Purchased Services	-	-	-	-	-	
Supplies	-	-	-	-	-	
Capital Outlay	15,433,274	14,012,754	5,724,369	11,377,339	6,602,755	-42.0%
Other	1,231,577	1,084,213	1,816,433	2,167,493	2,124,998	-2.0%
Debt Service	-	-	-	-	-	
Total Expenditures	16,664,851	15,096,967	7,540,802	13,544,832	8,727,753	-35.6%
Yearly Increase (Decrease)	(12,068,350)	(5,534,835)	2,681,280	(4,261,024)	137,713	-103.2%
Fund Balance - July 1	22,496,965	9,178,289	3,643,454	6,324,734	2,063,710	-67.4%
Adjustment-Lease Conversion	(1,250,326)					
Adjusted Balance - July 1	21,246,639	9,178,289	3,643,454	6,324,734	2,063,710	-67.4%
Fund Balance - June 30	9,178,289	3,643,454	6,324,734	2,063,710	2,201,423	6.7%





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

Capital Projects Budget Information

In April 2011, voters approved a 30 cent levy increase to fund additional facility construction throughout the District. Since the District is near its general obligation bond debt capacity, this phase of construction was funded through a lease-purchase arrangement as allowed by state statute. The levy supports payments on the improvements over a period of 20 years, after which time the special purpose levy will expire. The project list included a new high school and additions to nine schools in the District. Since the improvements were financed through a not-for-profit leasing authority, the scheduled lease payments are budgeted through the Capital Projects Fund. The additional 30 cent levy will generate approximately \$4.46 million in revenues in FY2014-2015. The District issued \$30 million in Certificates of Participation in August 2011 and another \$32 million in August 2012 to fund the projects. The building additions were available for the fall of 2012 and the new high school was available for a freshman class in August, 2013.

Planned Capital Expenditures

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

- Facility lease-purchase payments (Prop. 3) - \$3,963,557
- School bus lease-purchase payments - \$998,193
- Instructional/administrative furnishings and equipment - \$315,000
- Cooling Tower at Green Tree Elementary - \$261,000
- South MS roof replacement (Phase III) - \$593,000
- District asphalt and concrete repairs - \$245,256
- District floor and tile replacements - \$434,464
- Technology equipment – \$100,000
- Timberland HS roof maintenance - \$82,746
- Window replacement and tuck pointing at Quail Ridge Early Childhood - \$251,000
- Equipment additions/replacements for maintenance/custodial – \$470,000
- Equipment replacement for child nutrition services - \$95,000
- Architect and engineer fees - \$300,000
- District roofing repairs – \$102,000
- Unassigned facility repairs - \$66,000



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT DEBT SERVICE FUND ONLY

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
Revenues:						
Local	12,383,019	15,067,211	16,166,322	13,226,220	11,760,588	-11.1%
County	180,483	319,502	279,559	250,000	296,218	18.5%
State	-	-	-	-	-	
Federal	-	-	-	-	-	
Other	7,950,000	49,495,000	43,755,000	20,655,000	-	-100.0%
Total Revenues	20,513,502	64,881,713	60,200,881	34,131,220	12,056,806	-64.7%
Expenditures:						
Principal	12,450,000	55,310,000	50,875,000	28,655,000	7,960,000	-72.2%
Interest	8,053,511	10,000,847	9,610,371	6,298,050	5,552,894	-11.8%
Other	102,942	334,987	337,801	201,337	10,000	-95.0%
Total Expenditures	20,606,453	65,645,834	60,823,172	35,154,387	13,522,894	-61.5%
Yearly Increase (Decrease)	(92,951)	(764,121)	(622,292)	(1,023,167)	(1,466,088)	43.3%
Fund Balance - July 1	11,731,681	11,638,730	10,874,608	10,252,317	9,229,150	-10.0%
Fund Balance - June 30	11,638,730	10,874,608	10,252,317	9,229,150	7,763,062	-15.9%





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

DEBT OBLIGATION

The District has \$178,963,677 in general obligation debt as of July 1, 2014. This debt is serviced by the current debt service tax levy of \$0.77 per \$100 of assessed value. The Debt Service Fund is expected to be in deficit by approximately \$1,466,088 for the fiscal year. Remaining balances will be approximately \$7.76 million representing 57% of the annual payment in reserve.

BOND AMORTIZATION SCHEDULE

FISCAL YEAR	September 1 Interest Payment	March 1 Interest Payment	March 1 Principal Payment	Total Payments
2015	2,818,069	2,734,825	7,960,000	13,512,894
2016	2,660,475	2,660,475	8,980,000	14,300,950
2017	2,561,540	2,561,540	10,065,000	15,188,080
2018	2,432,996	2,432,996	11,250,000	16,115,992
2019	2,276,440	3,550,867	10,700,573	16,527,880
2020	2,144,815	2,742,332	12,647,483	17,534,630
2021	1,929,340	3,344,959	12,859,381	18,133,680
2022	1,760,795	1,760,795	15,700,000	19,221,590
2023	1,471,109	1,471,109	16,730,000	19,672,218
2024	1,169,709	1,169,709	18,445,000	20,784,418
2025	883,725	5,533,320	10,390,405	16,807,450
2026	739,025	7,875,651	9,208,374	17,823,050
2027	648,125	11,698,680	5,924,445	18,271,250
2028	648,125	7,915,429	12,032,696	20,596,250
2029	434,625	4,629,306	16,070,319	21,134,250
TOTALS	\$24,578,913	\$62,081,993	\$178,963,676	\$265,624,582



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

BONDING CAPACITY

With the current level of outstanding debt, the District remains relatively close to the state maximum bonding capacity of 15%. Future bond issues will be dependent upon growth in assessed values. Proposition 3 was passed in April 2011 to fund additional facilities through lease-purchase financing as a result of bonding capacity limitations. 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
2005	\$924,202,246	\$138,630,337	\$113,500,000	\$25,130,337	12.28%
2006	\$1,129,272,985	\$169,390,948	\$161,600,000	\$7,790,948	14.31%
2007	\$1,252,375,218	\$187,856,283	\$160,270,000	\$27,586,283	12.80%
2008	\$1,480,346,341	\$222,051,951	\$158,305,000	\$63,746,951	10.69%
2009	\$1,587,161,378	\$238,074,207	\$164,260,000	\$73,814,207	10.35%
2010	\$1,505,878,632	\$225,881,795	\$204,400,000	\$21,481,795	13.57%
2011	\$1,519,900,195	\$227,985,029	\$199,898,677	\$28,086,352	13.15%
2012	\$1,476,024,277	\$221,403,642	\$194,148,677	\$27,254,965	13.15%
2013	\$1,501,010,846	\$225,151,627	\$186,963,676	\$38,187,951	12.46%
2014	\$1,465,943,345	\$219,891,502	\$179,843,676	\$40,047,826	12.27%
Est 2015	\$1,475,452,412	\$221,317,862	\$178,963,677	\$42,354,185	12.13%

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





WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION ALL FUNDS

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
Revenues:						
Local	88,185,195	95,733,749	99,799,634	96,079,425	95,818,008	-0.3%
County	1,463,124	2,668,304	2,515,841	2,445,000	2,702,747	10.5%
State	37,921,538	46,592,560	54,672,311	58,429,327	64,141,812	9.8%
Federal	10,389,911	6,658,541	5,192,791	5,828,886	6,015,612	3.2%
Other	8,162,457	50,098,744	44,056,865	21,014,800	-	-100.0%
Total Revenues	146,122,225	201,751,898	206,237,442	183,797,438	168,678,179	-8.2%
Instructional Expenditures:						
Elementary	24,741,077	25,315,223	26,641,780	29,238,990	30,261,353	3.5%
Middle	10,503,243	10,989,101	11,956,191	12,288,062	13,113,685	6.7%
Senior High	12,228,845	14,166,388	14,675,052	17,579,406	17,859,800	1.6%
Summer School	130,558	128,839	195,819	219,071	209,064	-4.6%
Special Instruction	14,492,508	15,140,984	14,892,908	17,069,228	17,666,258	3.5%
Supplemental Instruction	1,598,828	1,011,551	1,038,017	1,266,304	1,168,446	-7.7%
Early Childhood Special Education	3,344,401	3,130,633	3,596,204	3,847,516	4,160,879	8.1%
Vocational Instruction	194,246	64,579	238,109	390,415	191,560	-50.9%
Student Activities	3,727,351	3,819,771	4,055,865	4,229,796	4,348,951	2.8%
Tuition & Contracted Education	1,138,994	1,514,832	1,817,394	2,432,137	2,867,927	17.9%
Total Instructional Expenditures	72,100,049	75,281,900	79,107,339	88,560,926	91,847,923	3.7%
Support Services Expenditures:						
Attendance	767,835	817,857	846,048	889,003	924,911	4.0%
Guidance	3,888,622	4,007,906	4,186,263	4,399,371	4,535,635	3.1%
Health, Psych, Speech & Audio	1,433,711	1,470,549	1,650,985	1,865,848	2,054,654	10.1%
Media Services	2,366,551	2,229,519	2,238,956	2,517,215	2,560,349	1.7%
Improvement of Instruction	1,234,025	1,657,884	2,080,591	2,434,945	2,661,262	9.3%
Professional Development	182,584	200,351	230,962	366,285	512,732	40.0%
Board of Education Services	315,997	354,752	358,503	492,870	511,465	3.8%
Executive Administration	744,275	756,773	788,916	859,198	810,932	-5.6%
Building Level Administration	6,427,969	6,498,232	6,850,479	7,657,098	7,916,290	3.4%
Business/Central Services	1,047,171	1,220,678	1,235,471	1,358,361	1,558,596	14.7%
Operation of Plant	13,654,911	14,172,553	15,559,318	19,590,433	18,989,474	-3.1%
Pupil Transportation	5,958,104	7,355,532	7,256,766	7,844,384	8,116,581	3.5%
Food Services	4,826,175	4,989,294	5,068,452	5,444,800	5,836,821	7.2%
Central Office Support Services	2,119,424	2,318,500	2,469,156	2,542,409	3,096,044	21.8%
Total Support Services Expenditures	44,967,357	48,050,378	50,820,867	58,262,220	60,085,746	3.1%
Total Instruction & Support Expenditures	117,067,406	123,332,278	129,928,206	146,823,145	151,933,669	13.0%
Community Services Expenditures	1,175,300	1,344,402	1,346,412	1,542,393	1,621,154	5.1%
Facilities Acquisition & Construction Exp.	13,010,485	10,229,157	1,425,000	5,285,000	1,960,000	-62.9%
Principal & Interest Expenditures	21,838,029	66,730,048	62,639,605	37,321,880	15,647,892	-58.1%
Total Expenditures	153,091,220	201,635,885	195,339,223	190,972,418	171,162,715	-10.4%
Yearly Increase (Decrease)	(6,968,995)	116,013	10,898,219	(7,174,980)	(2,484,536)	-65.4%
Fund Balance - July 1	61,715,607	54,746,612	54,862,625	65,760,844	58,585,864	-10.9%
Fund Balance - June 30	54,746,612	54,862,625	65,760,844	58,585,864	56,101,328	-4.2%



WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

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

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
Revenues:						
Local	75,802,176	80,666,539	83,633,312	82,853,205	84,057,420	1.5%
County	1,282,641	2,348,802	2,236,282	2,195,000	2,406,529	9.6%
State	37,921,539	46,592,559	54,672,311	58,429,327	64,141,812	9.8%
Federal	10,389,911	6,658,541	5,192,791	5,828,886	6,015,612	3.2%
Other	212,457	603,744	301,865	359,800	-	-100.0%
Total Revenues	125,608,724	136,870,185	146,036,561	149,666,218	156,621,373	4.6%
Instructional Expenditures:						
Elementary	24,741,077	25,315,223	26,641,779	29,238,990	30,261,353	3.5%
Middle	10,503,243	10,989,101	11,956,191	12,288,062	13,113,685	6.7%
Senior High	12,228,845	14,166,388	14,675,052	17,579,406	17,859,800	1.6%
Summer School	130,558	128,839	195,819	219,071	209,064	-4.6%
Special Instruction	14,492,508	15,140,984	14,892,908	17,069,228	17,666,258	3.5%
Supplemental Instruction	1,598,828	1,011,551	1,038,017	1,266,304	1,168,446	-7.7%
Early Childhood Special Education	3,344,401	3,130,633	3,596,204	3,847,516	4,160,879	8.1%
Career Education	194,246	64,579	238,109	390,415	191,560	-50.9%
Student Activities	3,727,351	3,819,771	4,055,865	4,229,796	4,348,951	2.8%
Tuition & Contracted Education	1,138,994	1,514,832	1,817,394	2,432,137	2,867,927	17.9%
Total Instructional Expenditures	72,100,049	75,281,900	79,107,338	88,560,926	91,847,923	3.7%
Support Services Expenditures:						
Attendance	767,835	817,857	846,048	889,003	924,911	4.0%
Guidance	3,888,622	4,007,906	4,186,263	4,399,371	4,535,635	3.1%
Health, Psych, Speech & Audio	1,433,711	1,470,549	1,650,985	1,865,848	2,054,654	10.1%
Media Services	2,366,551	2,229,519	2,238,956	2,517,215	2,560,349	1.7%
Improvement of Instruction	1,234,025	1,657,884	2,080,591	2,434,945	2,661,262	9.3%
Professional Development	182,584	200,351	230,962	366,285	512,732	40.0%
Board of Education Services	315,997	354,752	358,503	492,870	511,465	3.8%
Executive Administration	744,275	756,773	788,916	859,198	810,932	-5.6%
Building Level Administration	6,427,969	6,498,232	6,850,479	7,657,098	7,916,290	3.4%
Business/Central Services	1,047,171	1,220,678	1,235,471	1,358,361	1,558,596	14.7%
Operation of Plant	13,654,911	14,172,553	15,559,318	19,590,433	18,989,474	-3.1%
Pupil Transportation	5,958,104	7,355,532	7,256,766	7,844,384	8,116,581	3.5%
Food Services	4,826,175	4,989,294	5,068,452	5,444,800	5,836,821	7.2%
Central Office Support Services	2,119,424	2,318,500	2,469,156	2,542,409	3,096,044	21.8%
Total Support Services Expenditures	44,967,357	48,050,378	50,820,867	58,262,220	60,085,746	3.1%
Total Instruction & Support Expenditures	117,067,406	123,332,278	129,928,205	146,823,145	151,933,669	3.5%
Community Services Expenditures	1,175,300	1,344,402	1,346,412	1,542,393	1,621,154	5.1%
Facilities Acquisition & Construction Exp.	13,010,485	10,229,157	1,425,000	5,285,000	1,960,000	-62.9%
Principal & Interest Expenditures	1,231,577	1,084,213	1,816,433	2,167,493	2,124,998	-2.0%
Total Expenditures	132,484,768	135,990,050	134,516,050	155,818,031	157,639,821	1.2%
Yearly Increase (Decrease)	(6,876,044)	880,135	11,520,511	(6,151,813)	(1,018,448)	-83.4%
Fund Balance - July 1	49,983,926	43,107,882	43,988,017	55,508,528	49,356,715	-11.1%
Fund Balance - June 30	43,107,882	43,988,017	55,508,528	49,356,715	48,338,267	-2.1%



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION GENERAL AND TEACHERS' FUNDS

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
Revenues:						
Local	73,642,239	74,255,299	76,839,521	76,321,285	77,488,310	1.5%
County	1,228,104	2,153,236	2,033,560	1,995,000	2,191,187	9.8%
State	36,129,423	44,298,185	51,724,130	56,237,239	62,060,798	10.4%
Federal	9,982,000	6,545,589	5,175,804	5,828,886	6,015,612	3.2%
Other	30,457	55,744	41,465	-	-	
Total Revenues	121,012,223	127,308,053	135,814,480	140,382,410	147,755,907	5.3%
Instructional Expenditures:						
Elementary	24,734,577	25,315,223	26,641,779	29,223,990	30,246,353	3.5%
Middle	10,450,302	10,912,277	11,912,779	12,243,062	13,036,885	6.5%
Senior High	12,150,836	14,043,041	14,590,924	17,135,631	17,772,300	3.7%
Summer School	130,558	128,839	195,819	219,071	209,064	-4.6%
Special Instruction	14,424,797	15,053,949	14,875,921	17,064,228	17,651,258	3.4%
Supplemental Instruction	1,598,828	1,011,551	1,038,017	1,266,304	1,168,446	-7.7%
Early Childhood Special Education	3,344,401	3,130,633	3,596,204	3,847,516	4,160,879	8.1%
Career Education	21,211	18,680	30,411	130,650	73,510	-43.7%
Student Activities	3,727,351	3,819,771	4,055,865	4,229,796	4,348,951	2.8%
Tuition & Contracted Education	1,138,994	1,514,832	1,817,394	2,432,137	2,867,927	17.9%
Total Instructional Expenditures	71,721,854	74,948,795	78,755,113	87,792,386	91,535,573	4.3%
Support Services Expenditures:						
Attendance	767,835	817,857	846,048	889,003	924,911	4.0%
Guidance	3,888,622	4,007,906	4,186,263	4,399,371	4,535,635	3.1%
Health, Psych, Speech & Audio	1,433,711	1,470,549	1,650,985	1,865,848	2,054,654	10.1%
Media Services	2,324,197	2,229,519	2,238,956	2,517,215	2,560,349	1.7%
Improvement of Instruction	1,234,025	1,657,884	2,080,591	2,434,945	2,661,262	9.3%
Professional Development	182,584	200,351	230,962	366,285	512,732	40.0%
Board of Education Services	315,997	354,752	358,503	492,870	511,465	3.8%
Executive Administration	744,275	756,773	788,916	859,198	810,932	-5.6%
Building Level Administration	6,427,969	6,498,232	6,850,479	7,486,630	7,916,290	5.7%
Business/Central Services	1,047,171	1,220,678	1,187,534	1,358,361	1,488,243	9.6%
Operation of Plant	12,313,959	12,313,499	12,873,597	15,595,433	15,793,474	1.3%
Pupil Transportation	5,426,708	5,920,681	6,131,439	6,743,553	7,209,829	6.9%
Food Services	4,826,175	4,989,294	5,068,452	5,444,800	5,836,821	7.2%
Central Office Support Services	1,989,533	2,161,913	2,380,997	2,484,909	2,996,044	20.6%
Total Support Services Expenditures	42,922,763	44,599,886	46,873,723	52,938,421	55,812,641	5.4%
Total Instruction & Support Expenditures	114,644,617	119,548,682	125,628,836	140,730,806	147,348,214	4.7%
Community Services Expenditures	1,175,300	1,344,402	1,346,412	1,542,393	1,563,854	1.4%
Facilities Acquisition & Construction Exp.	-	-	-	-	-	
Principal & Interest Expenditures	-	-	-	-	-	
Total Expenditures	115,819,917	120,893,084	126,975,248	142,273,199	148,912,068	4.7%
Yearly Increase (Decrease)	5,192,306	6,414,969	8,839,231	(1,890,789)	(1,156,161)	-38.9%
Fund Balance - July 1	27,486,961	33,929,594	40,344,563	49,183,794	47,293,005	-3.8%
Adjustment - Lease Conversion	1,250,326					
Adjusted Fund Balance - July 1	28,737,287	33,929,594	40,344,563	49,183,794	47,293,005	-3.8%
Fund Balance - June 30	33,929,594	40,344,563	49,183,794	47,293,005	46,136,844	-2.4%



WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION GENERAL FUND ONLY

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
Revenues:						
Local	43,245,836	47,152,910	50,609,011	48,699,300	50,754,936	4.2%
County	536,009	1,161,500	1,127,556	1,190,000	1,228,851	3.3%
State	5,068,630	4,512,435	4,914,568	5,472,087	6,134,864	12.1%
Federal	3,365,873	2,525,415	2,391,509	2,453,362	2,367,001	-3.5%
Other	30,457	55,744	41,465	-	-	
Total Revenues	52,246,805	55,408,003	59,084,110	57,814,749	60,485,652	4.6%
Instructional Expenditures:						
Elementary	3,104,223	2,429,834	2,183,922	2,920,818	2,461,211	-15.7%
Middle	1,025,969	1,018,490	1,278,023	995,169	1,302,336	30.9%
Senior High	1,234,332	2,365,944	2,066,598	3,267,410	3,126,244	-4.3%
Summer School	11,949	20,379	21,114	33,552	33,552	0.0%
Special Instruction	4,423,060	4,535,208	4,442,938	5,549,840	5,646,052	1.7%
Supplemental Instruction	132,167	74,691	46,301	40,881	51,100	25.0%
Early Childhood Special Education	1,560,783	1,329,606	1,551,813	1,693,770	1,817,945	7.3%
Career Education	21,211	18,680	30,411	130,650	73,510	-43.7%
Student Activities	2,961,668	3,034,321	3,158,265	3,206,559	3,157,386	-1.5%
Tuition & Contracted Education	-	40,265	-	-	-	
Total Instructional Expenditures	14,475,360	14,867,418	14,779,386	17,838,649	17,669,336	-0.9%
Support Services Expenditures:						
Attendance	767,835	817,857	846,048	889,003	924,911	4.0%
Guidance	202,767	208,081	236,448	262,449	292,898	11.6%
Health, Psych, Speech & Audio	1,433,711	1,470,549	1,650,985	1,865,848	2,054,654	10.1%
Media Services	974,488	977,020	978,467	1,114,100	1,115,089	0.1%
Improvement of Instruction	575,152	636,786	654,309	816,844	826,121	1.1%
Professional Development	131,321	129,457	132,050	253,426	226,856	-10.5%
Board of Education Services	315,997	354,752	358,503	492,870	511,465	3.8%
Executive Administration	334,114	334,231	346,843	397,407	401,586	1.1%
Building Level Administration	2,507,942	2,414,710	2,386,365	2,732,269	2,965,425	8.5%
Business/Central Services	886,915	1,055,247	1,015,201	1,353,026	1,488,243	10.0%
Operation of Plant	12,313,959	12,313,499	12,873,597	15,595,433	15,793,474	1.3%
Pupil Transportation	5,426,708	5,920,681	6,131,439	6,743,553	7,209,829	6.9%
Food Services	4,826,175	4,989,294	5,068,452	5,444,800	5,836,821	7.2%
Central Office Support Services	1,760,484	1,915,298	2,017,449	2,054,863	2,532,398	23.2%
Total Support Services Expenditures	32,457,570	33,537,463	34,696,157	40,015,891	42,179,770	5.4%
Total Instruction & Support Expenditures	46,932,931	48,404,881	49,475,542	57,854,540	59,849,106	3.4%
Community Services Expenditures	982,392	1,144,578	1,141,555	1,330,709	1,349,025	1.4%
Facilities Acquisition & Construction Exp.	-	-	-	-	-	
Principal & Interest Expenditures	-	-	-	-	-	
Total Expenditures	47,915,323	49,549,459	50,617,097	59,185,249	61,198,131	3.4%
Yearly Increase (Decrease)	4,331,483	5,858,545	8,467,012	(1,370,500)	(712,479)	-48.0%
Fund Balance - July 1	25,152,403	30,734,212	36,592,757	45,059,769	43,689,269	-3.0%
Adjustment - Lease Conversion	1,250,326					
Adjusted Fund Balance - July 1	26,402,729	30,734,212	36,592,757	45,059,769	43,689,269	-3.0%
Fund Balance - June 30	30,734,212	36,592,757	45,059,769	43,689,269	42,976,790	-1.6%



WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION TEACHERS' FUND ONLY

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
Revenues:						
Local	30,396,402	27,102,389	26,230,510	27,621,985	26,733,374	-3.2%
County	692,095	991,736	906,003	805,000	962,336	19.5%
State	31,060,793	39,785,750	46,809,562	50,765,152	55,925,934	10.2%
Federal	6,616,128	4,020,174	2,784,295	3,375,525	3,648,611	8.1%
Other	-	-	-	-	-	-
Total Revenues	68,765,418	71,900,050	76,730,370	82,567,662	87,270,255	5.7%
Instructional Expenditures:						
Elementary	21,630,354	22,885,388	24,457,857	26,303,172	27,785,142	5.6%
Middle	9,424,333	9,893,786	10,634,756	11,247,893	11,734,549	4.3%
Senior High	10,916,505	11,677,098	12,524,326	13,868,221	14,646,056	5.6%
Summer School	118,609	108,460	174,706	185,519	175,512	-5.4%
Special Instruction	10,001,737	10,518,741	10,432,984	11,514,388	12,005,206	4.3%
Supplemental Instruction	1,466,661	936,860	991,716	1,225,423	1,117,346	-8.8%
Early Childhood Special Education	1,783,617	1,801,027	2,044,391	2,153,746	2,342,934	8.8%
Career Education	-	-	-	-	-	-
Student Activities	765,684	785,449	897,599	1,023,237	1,191,565	16.5%
Tuition & Contracted Education	1,138,994	1,474,567	1,817,394	2,432,137	2,867,927	17.9%
Total Instructional Expenditures	57,246,493	60,081,377	63,975,727	69,953,737	73,866,237	5.6%
Support Services Expenditures:						
Attendance	-	-	-	-	-	-
Guidance	3,685,855	3,799,824	3,949,814	4,136,922	4,242,737	2.6%
Health, Psych, Speech & Audio	-	-	-	-	-	-
Media Services	1,349,709	1,252,499	1,260,490	1,403,115	1,445,260	3.0%
Improvement of Instruction	658,873	1,021,098	1,426,282	1,618,101	1,835,141	13.4%
Professional Development	51,263	70,893	98,913	112,859	285,876	153.3%
Board of Education Services	-	-	-	-	-	-
Executive Administration	410,161	422,541	442,073	461,791	409,346	-11.4%
Building Level Administration	3,920,027	4,083,522	4,464,115	4,754,361	4,950,865	4.1%
Business/Central Services	160,256	165,431	172,333	5,335	-	-100.0%
Operation of Plant	-	-	-	-	-	-
Pupil Transportation	-	-	-	-	-	-
Food Services	-	-	-	-	-	-
Central Office Support Services	229,049	246,615	363,548	430,046	463,646	7.8%
Total Support Services Expenditures	10,465,193	11,062,424	12,177,566	12,922,530	13,632,871	5.5%
Total Instruction & Support Expenditures	67,711,686	71,143,801	76,153,293	82,876,266	87,499,108	5.6%
Community Services Expenditures	192,908	199,824	204,857	211,684	214,829	1.5%
Facilities Acquisition & Construction Exp.	-	-	-	-	-	-
Principal & Interest Expenditures	-	-	-	-	-	-
Total Expenditures	67,904,594	71,343,625	76,358,151	83,087,950	87,713,937	5.6%
Yearly Increase (Decrease)	860,824	556,425	372,219	(520,289)	(443,682)	-14.7%
Fund Balance - July 1	2,334,558	3,195,381	3,751,806	4,124,025	3,603,737	-12.6%
Fund Balance - June 30	3,195,381	3,751,806	4,124,025	3,603,737	3,160,055	-12.3%



WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION CAPITAL PROJECTS FUND ONLY

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
Revenues:						
Local	2,159,937	6,411,240	6,793,791	6,531,920	6,569,110	0.6%
County	54,537	195,566	202,722	200,000	215,342	7.7%
State	1,792,115	2,294,374	2,948,181	2,192,088	2,081,014	-5.1%
Federal	407,911	112,952	16,987	-	-	
Other	182,000	548,000	260,400	359,800	-	-100.0%
Total Revenues	4,596,500	9,562,132	10,222,082	9,283,808	8,865,466	-4.5%
Instructional Expenditures:						
Elementary	6,500	-	-	15,000	15,000	0.0%
Middle	52,941	76,825	43,412	45,000	76,800	70.7%
Senior High	78,009	123,346	84,129	443,775	87,500	-80.3%
Summer School	-	-	-	-	-	
Special Instruction	67,711	87,035	16,987	5,000	15,000	200.0%
Supplemental Instruction	-	-	-	-	-	
Early Childhood Special Education	-	-	-	-	-	
Career Education	173,035	45,899	207,698	259,765	118,050	-54.6%
Student Activities	-	-	-	-	-	
Tuition & Contracted Education	-	-	-	-	-	
Total Instructional Expenditures	378,196	333,105	352,225	768,540	312,350	-59.4%
Support Services Expenditures:						
Attendance	-	-	-	-	-	
Guidance	-	-	-	-	-	
Health, Psych, Speech & Audio	-	-	-	-	-	
Media Services	42,354	-	-	-	-	
Improvement of Instruction	-	-	-	-	-	
Professional Development	-	-	-	-	-	
Board of Education Services	-	-	-	-	-	
Executive Administration	-	-	-	-	-	
Building Level Administration	-	-	-	170,468	-	-100.0%
Business/Central Services	-	-	47,938	-	70,353	
Operation of Plant	1,340,952	1,859,054	2,685,721	3,995,000	3,196,000	-20.0%
Pupil Transportation	531,396	1,434,851	1,125,326	1,100,831	906,752	-17.6%
Food Services	-	-	-	-	-	
Central Office Support Services	129,891	156,587	88,160	57,500	100,000	73.9%
Total Support Services Expenditures	2,044,593	3,450,492	3,947,144	5,323,799	4,273,105	-19.7%
Total Instruction & Support Expenditures	2,422,789	3,783,597	4,299,369	6,092,339	4,585,455	-24.7%
Community Services Expenditures	-	-	-	-	57,300	
Facilities Acquisition & Construction Exp.	13,010,485	10,229,157	1,425,000	5,285,000	1,960,000	-62.9%
Principal & Interest Expenditures	1,231,577	1,084,213	1,816,433	2,167,493	2,124,998	-2.0%
Total Expenditures	16,664,851	15,096,967	7,540,802	13,544,832	8,727,753	-35.6%
Yearly Increase (Decrease)	(12,068,350)	(5,534,835)	2,681,280	(4,261,024)	137,713	-103.2%
Fund Balance - July 1	22,496,965	9,178,289	3,643,454	6,324,734	2,063,710	-67.4%
Adjustment - Lease Conversion	(1,250,326)					
Adjusted Fund Balance - July 1	21,246,639	9,178,289	3,643,454	6,324,734	2,063,710	-67.4%
Fund Balance - June 30	9,178,289	3,643,454	6,324,734	2,063,710	2,201,423	6.7%



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION DEBT SERVICE FUND ONLY

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
Revenues:						
Local	12,383,019	15,067,211	16,166,322	13,226,220	11,760,588	-11.1%
County	180,483	319,502	279,559	250,000	296,218	18.5%
State	-	-	-	-	-	
Federal	-	-	-	-	-	
Other	7,950,000	49,495,000	43,755,000	20,655,000	-	-100.0%
Total Revenues	20,513,502	64,881,713	60,200,881	34,131,220	12,056,806	-64.7%
Expenditures:						
Principal	12,450,000	55,310,000	50,875,000	28,655,000	7,960,000	-72.2%
Interest	8,053,511	10,000,847	9,610,371	6,298,050	5,552,894	-11.8%
Other	102,942	334,987	337,801	201,337	10,000	-95.0%
Total Expenditures	20,606,453	65,645,834	60,823,172	35,154,387	13,522,894	-61.5%
Yearly Increase (Decrease)	(92,951)	(764,121)	(622,292)	(1,023,167)	(1,466,088)	43.3%
Fund Balance - July 1	11,731,681	11,638,730	10,874,608	10,252,317	9,229,150	-10.0%
Fund Balance - June 30	11,638,730	10,874,608	10,252,317	9,229,150	7,763,062	-15.9%





WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

REVENUES BY OBJECT ALL FUNDS

Object Code	Title	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
	Local:						
5111	Current Taxes	63,446,662	69,288,757	70,323,226	66,784,165	68,503,137	2.6%
5112	Delinquent Taxes	5,911,164	3,125,902	4,015,643	5,871,136	4,372,541	-25.5%
5113	Prop C Sales Taxes	8,614,092	10,031,931	10,346,601	11,206,396	12,102,300	8.0%
5114	Financial Institution Taxes	20,050	19,287	78,477	-	-	
5115	M & M (Surcharge Taxes)	790,367	679,873	852,136	852,136	852,136	0.0%
5116	In Lieu of Tax	33	33	1,139,962	1,329,839	1,329,839	0.0%
5140	Earnings on Investments	849,018	3,823,742	4,620,039	2,012,609	450,000	-77.6%
5150	Food Service - Program	1,889,343	1,887,880	1,930,085	2,101,500	2,046,600	-2.6%
5165	Food Service - Non-Program	1,441,860	1,612,802	1,740,755	1,673,000	1,640,000	-2.0%
5170	Student Activities	2,561,311	2,761,923	2,941,867	2,800,000	2,800,000	0.0%
5180	Community Services	1,177,805	1,358,810	1,447,316	1,102,199	1,395,000	26.6%
5190	Other Local	1,483,492	1,142,808	363,527	346,445	326,455	-5.8%
	Total Local	88,185,195	95,733,749	99,799,634	96,079,425	95,818,008	-0.3%
	County:						
5211	Fines/Forfeitures/Escheats	265,319	284,681	293,676	295,000	295,000	0.0%
5221	State Assessed Utility Taxes	1,197,805	2,383,624	2,222,165	2,150,000	2,407,747	12.0%
	Total County	1,463,124	2,668,304	2,515,841	2,445,000	2,702,747	10.5%
	State:						
5311	Basic Formula	26,919,009	35,616,557	42,537,410	45,650,389	51,047,814	11.8%
5312	Transportation Aid	1,377,443	1,502,842	1,557,815	1,700,000	1,950,000	14.7%
5314	Early Childhood Special Education	3,438,656	3,356,614	2,958,335	2,795,293	3,199,966	14.5%
5319	Classroom Trust	4,547,534	4,749,891	4,718,009	5,463,832	5,392,062	-1.3%
5324	Parents as Teachers	252,258	269,056	308,860	275,000	300,000	9.1%
5332	Career Education	36,508	44,634	43,241	7,250	7,250	0.0%
5333	Food Service	23,280	29,435	39,098	31,000	40,000	29.0%
5359	Career Educ Enhancement Grant	96,654	28,240	115,836	241,563	104,720	-56.6%
5369	Residential Placement/Excess Cost	64,340	35,281	56,269	-	-	
5381	High Need Fund--Special Education	1,165,856	960,010	2,337,439	2,265,000	2,100,000	-7.3%
5397	Other State	-	-	-	-	-	
	Total State	37,921,539	46,592,559	54,672,311	58,429,327	64,141,812	9.8%
	Federal:						
5412	Medicaid	170,481	124,305	93,999	100,000	100,000	0.0%
5422, 5424	Basic Formula - Federal Stabilization	1,767,776	817,488	-	-	-	
5425, 5426	Classroom Trust - Jobs Bill	293,584	32,422	-	-	-	
5428, 5429	Basic Formula - Jobs Bill	2,046,009	-	-	-	-	
5437, 5441	Individuals with Disabilities (IDEA)	1,891,053	2,128,597	2,028,199	2,232,029	2,222,852	-0.4%
5442	Early Childhood Special Education	429,832	419,580	472,725	834,958	955,834	14.5%
5445	School Lunch Program	1,069,348	1,375,864	1,531,019	1,380,800	1,400,000	1.4%
5446	School Breakfast Program	177,446	238,964	289,856	255,000	245,000	-3.9%
5451, 5452	Title I	554,574	703,556	563,533	819,913	907,960	10.7%
5456	Title I - ARRA	250,748	68,929	-	-	-	
5493, 5494	IDEA - ARRA	1,252,243	410,759	-	-	-	
5455-5499	Other Federal	486,815	338,077	213,459	206,186	183,966	-10.8%
	Total Federal	10,389,911	6,658,541	5,192,791	5,828,886	6,015,612	3.2%
	Other:						
5611, 5692	Sale/Refunding of Bonds	7,950,000	49,495,000	43,755,000	20,655,000	-	-100.0%
5641, 5651	Sale of School Buses/Property	182,000	548,000	260,400	359,800	-	-100.0%
58xx	Tuition from Other Districts	30,457	55,744	41,465	-	-	
	Total Other	8,162,457	50,098,744	44,056,865	21,014,800	-	-100.0%
	Total Revenues	146,122,225	201,751,898	206,237,442	183,797,438	168,678,179	-8.2%



WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

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

Object Code	Title	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
	Local:						
5111	Current Taxes	52,796,607	58,594,976	59,469,539	56,476,934	57,930,363	2.6%
5112	Delinquent Taxes	4,918,925	2,643,461	3,395,869	4,965,006	3,697,683	-25.5%
5113	Prop C Sales Taxes	8,614,092	10,031,931	10,346,601	11,206,396	12,102,300	8.0%
5114	Financial Institution Taxes	20,050	19,287	78,477	-	-	
5115	M & M (Surcharge Taxes)	790,367	679,873	852,136	852,136	852,136	0.0%
5116	In Lieu of Tax	33	33	964,025	1,124,589	1,124,592	0.0%
5140	Earnings on Investments	108,292	67,688	103,115	205,000	142,291	-30.6%
5150	Food Service - Program	1,889,343	1,887,880	1,930,085	2,101,500	2,046,600	-2.6%
5165	Food Service - Non-Program	1,441,860	1,612,802	1,740,755	1,673,000	1,640,000	-2.0%
5170	Student Activities	2,561,311	2,761,923	2,941,867	2,800,000	2,800,000	0.0%
5180	Community Services	1,177,805	1,358,810	1,447,316	1,102,199	1,395,000	26.6%
5190	Other Local	1,483,492	1,007,874	363,527	346,445	326,455	-5.8%
	Total Local	75,802,176	80,666,539	83,633,312	82,853,205	84,057,420	1.5%
	County:						
5211	Fines/Forfeitures/Escheats	265,319	284,681	293,676	295,000	295,000	0.0%
5221	State Assessed Utility Taxes	1,017,322	2,064,122	1,942,606	1,900,000	2,111,529	11.1%
	Total County	1,282,641	2,348,802	2,236,282	2,195,000	2,406,529	9.6%
	State:						
5311	Basic Formula	26,919,009	35,616,557	42,537,410	45,650,389	51,047,814	11.8%
5312	Transportation Aid	1,377,443	1,502,842	1,557,815	1,700,000	1,950,000	14.7%
5314	Early Childhood Special Education	3,438,656	3,356,614	2,958,335	2,795,293	3,199,966	14.5%
5319	Classroom Trust	4,547,534	4,749,891	4,718,009	5,463,832	5,392,062	-1.3%
5324	Parents as Teachers	252,258	269,056	308,860	275,000	300,000	9.1%
5332	Career Education	36,508	44,634	43,241	7,250	7,250	0.0%
5333	Food Service	23,280	29,435	39,098	31,000	40,000	29.0%
5359	Career Educ Enhancement Grant	96,654	28,240	115,836	241,563	104,720	-56.6%
5369	Residential Placement/Excess Cost	64,340	35,281	56,269	-	-	
5381	High Need Fund--Special Education	1,165,856	960,010	2,337,439	2,265,000	2,100,000	-7.3%
5397	Other State	-	-	-	-	-	
	Total State	37,921,539	46,592,559	54,672,311	58,429,327	64,141,812	9.8%
	Federal:						
5412	Medicaid	170,481	124,305	93,999	100,000	100,000	0.0%
5422, 5424	Basic Formula - Federal Stabilization	1,767,776	817,488	-	-	-	
5423	Transportation - ARRA	-	-	-	-	-	
5425, 5426	Classroom Trust - Jobs Bill	293,584	32,422	-	-	-	
5428, 5429	Basic Formula - Jobs Bill	2,046,009	-	-	-	-	
5437, 5441	Individuals with Disabilities (IDEA)	1,891,053	2,128,597	2,028,199	2,232,029	2,222,852	-0.4%
5442	Early Childhood Special Education	429,832	419,580	472,725	834,958	955,834	14.5%
5445	School Lunch Program	1,069,348	1,375,864	1,531,019	1,380,800	1,400,000	1.4%
5446	School Breakfast Program	177,446	238,964	289,856	255,000	245,000	-3.9%
5451, 5452	Title I	554,574	703,556	563,533	819,913	907,960	10.7%
5456	Title I - ARRA	250,748	68,929	-	-	-	
5493, 5494	IDEA - ARRA	1,252,243	410,759	-	-	-	
5455-5499	Other Federal	486,815	338,077	213,459	206,186	183,966	-10.8%
	Total Federal	10,389,911	6,658,541	5,192,791	5,828,886	6,015,612	3.2%
	Other:						
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	
5641, 5651	Sale of School Buses/Property	182,000	548,000	260,400	359,800	-	-100.0%
58xx	Tuition from Other Districts	30,457	55,744	41,465	-	-	
	Total Other	212,457	603,744	301,865	359,800	-	-100.0%
	Total Revenues	125,608,724	136,870,185	146,036,561	149,666,218	156,621,373	4.6%



WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

REVENUES BY OBJECT GENERAL AND TEACHERS' FUNDS ONLY

Object Code	Title	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
	Local:						
5111	Current Taxes	50,860,234	52,484,244	53,267,734	50,587,088	51,889,071	2.6%
5112	Delinquent Taxes	4,738,518	2,367,781	3,041,729	4,447,217	3,312,069	-25.5%
5113	Prop C Sales Taxes	8,614,092	10,031,931	10,346,601	11,206,396	12,102,300	8.0%
5114	Financial Institution Taxes	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	790,367	679,873	852,136	852,136	852,136	0.0%
5116	In Lieu of Tax	-	-	863,462	1,007,304	1,007,314	0.0%
5140	Earnings on Investments	87,498	62,190	95,936	200,000	138,820	-30.6%
5150	Food Service - Program	1,889,343	1,887,880	1,930,085	2,101,500	2,046,600	-2.6%
5165	Food Service - Non-Program	1,441,860	1,612,802	1,740,755	1,673,000	1,640,000	-2.0%
5170	Student Activities	2,561,311	2,761,923	2,941,867	2,800,000	2,800,000	0.0%
5180	Community Services	1,177,805	1,358,810	1,447,316	1,102,199	1,395,000	26.6%
5190	Other Local	1,481,212	1,007,864	311,900	344,445	305,000	-11.5%
	Total Local	73,642,239	74,255,299	76,839,521	76,321,285	77,488,310	1.5%
	County:						
5211	Fines/Forfeitures/Escheats	265,319	284,681	293,676	295,000	295,000	0.0%
5221	State Assessed Utility Taxes	962,785	1,868,555	1,739,883	1,700,000	1,896,187	11.5%
	Total County	1,228,104	2,153,236	2,033,560	1,995,000	2,191,187	9.8%
	State:						
5311	Basic Formula	26,919,009	35,616,557	42,537,410	45,650,389	51,047,814	11.8%
5312	Transportation Aid	1,377,443	1,502,842	1,557,815	1,700,000	1,950,000	14.7%
5314	Early Childhood Special Education	3,438,656	3,356,614	2,958,335	2,795,293	3,199,966	14.5%
5319	Classroom Trust	2,853,207	2,485,734	1,889,339	3,463,832	3,392,062	-2.1%
5324	Parents as Teachers	252,258	269,056	308,860	275,000	300,000	9.1%
5332	Career Education	25,554	42,657	39,565	2,250	2,250	0.0%
5333	Food Service	23,280	29,435	39,098	31,000	40,000	29.0%
5359	Career Educ Enhancement Grant	9,820	-	-	54,475	28,706	-47.3%
5369	Residential Placement/Excess Cost	64,340	35,281	56,269	-	-	
5381	High Need Fund--Special Education	1,165,856	960,010	2,337,439	2,265,000	2,100,000	-7.3%
5397	Other State	-	-	-	-	-	
	Total State	36,129,423	44,298,185	51,724,130	56,237,239	62,060,798	10.4%
	Federal:						
5412	Medicaid	170,481	124,305	93,999	100,000	100,000	0.0%
5422, 5424	Basic Formula - Federal Stabilization	1,767,776	817,488	-	-	-	
5423	Transportation - ARRA	-	-	-	-	-	
5425, 5426	Classroom Trust - Jobs Bill	293,584	32,422	-	-	-	
5428, 5429	Basic Formula - Jobs Bill	2,046,009	-	-	-	-	
5437, 5441	Individuals with Disabilities (IDEA)	1,891,053	2,125,919	2,011,212	2,232,029	2,222,852	-0.4%
5442	Early Childhood Special Education	429,832	419,580	472,725	834,958	955,834	14.5%
5445	School Lunch Program	1,069,348	1,375,864	1,531,019	1,380,800	1,400,000	1.4%
5446	School Breakfast Program	177,446	238,964	289,856	255,000	245,000	-3.9%
5451, 5452	Title I	554,574	703,556	563,533	819,913	907,960	10.7%
5456	Title I - ARRA	250,748	68,929	-	-	-	
5493, 5494	IDEA - ARRA	844,332	300,485	-	-	-	
5455-5499	Other Federal	486,815	338,077	213,459	206,186	183,966	-10.8%
	Total Federal	9,982,000	6,545,589	5,175,804	5,828,886	6,015,612	3.2%
	Other:						
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	
5641, 5651	Sale of School Buses/Property	-	-	-	-	-	
58xx	Tuition from Other Districts	30,457	55,744	41,465	-	-	
	Total Other	30,457	55,744	41,465	-	-	
	Total Revenues	121,012,223	127,308,053	135,814,480	140,382,410	147,755,907	5.3%



WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

REVENUES BY OBJECT GENERAL FUND ONLY

Object Code	Title	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
	Local:						
5111	Current Taxes	28,315,313	32,624,365	34,520,968	31,465,169	33,627,505	6.9%
5112	Delinquent Taxes	2,638,066	1,471,820	1,971,239	2,766,169	2,146,437	-22.4%
5113	Prop C Sales Taxes	4,307,046	5,015,966	5,173,300	5,603,198	6,051,150	8.0%
5114	Financial Institution Taxes	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	-	-	-	-	-	
5116	In Lieu of Tax	-	-	559,580	706,120	652,805	-7.6%
5140	Earnings on Investments	67,436	50,179	76,649	137,500	95,439	-30.6%
5150	Food Service - Program	1,889,343	1,887,880	1,930,085	2,101,500	2,046,600	-2.6%
5165	Food Service - Non-Program	1,441,860	1,612,802	1,740,755	1,673,000	1,640,000	-2.0%
5170	Student Activities	2,561,311	2,761,923	2,941,867	2,800,000	2,800,000	0.0%
5180	Community Services	1,177,805	1,358,810	1,447,316	1,102,199	1,395,000	26.6%
5190	Other Local	847,657	369,165	247,252	344,445	300,000	-12.9%
	Total Local	43,245,836	47,152,910	50,609,011	48,699,300	50,754,936	4.2%
	County:						
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	
5221	State Assessed Utility Taxes	536,009	1,161,500	1,127,556	1,190,000	1,228,851	3.3%
	Total County	536,009	1,161,500	1,127,556	1,190,000	1,228,851	3.3%
	State:						
5311	Basic Formula	-	-	-	-	-	
5312	Transportation Aid	1,377,443	1,502,842	1,557,815	1,700,000	1,950,000	14.7%
5314	Early Childhood Special Education	1,134,756	1,107,683	976,250	922,446	1,417,877	53.7%
5319	Classroom Trust	1,815,350	1,246,423	1,197,229	1,731,916	1,696,031	-2.1%
5324	Parents as Teachers	252,258	269,056	308,860	275,000	300,000	9.1%
5332	Career Education	2,763	4,913	7,692	2,250	2,250	0.0%
5333	Food Service	23,280	29,435	39,098	31,000	40,000	29.0%
5359	Career Educ Enhancement Grant	9,820	-	-	54,475	28,706	-47.3%
5369	Residential Placement/Excess Cost	64,340	35,281	56,269	-	-	
5381	High Need Fund--Special Education	388,619	316,803	771,355	755,000	700,000	-7.3%
5397	Other State	-	-	-	-	-	
	Total State	5,068,630	4,512,435	4,914,568	5,472,087	6,134,864	12.1%
	Federal:						
5412	Medicaid	170,481	124,305	93,999	100,000	100,000	0.0%
5422, 5424	Basic Formula - Federal Stabilization	-	-	-	-	-	
5423	Transportation - ARRA	-	-	-	-	-	
5425, 5426	Classroom Trust - Jobs Bill	-	-	-	-	-	
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	
5437, 5441	Individuals with Disabilities (IDEA)	630,350	-	-	82,500	-	-100.0%
5442	Early Childhood Special Education	143,277	139,860	155,999	275,536	423,522	53.7%
5445	School Lunch Program	1,069,348	1,375,864	1,531,019	1,380,800	1,400,000	1.4%
5446	School Breakfast Program	177,446	238,964	289,856	255,000	245,000	-3.9%
5451, 5452	Title I	199,512	272,746	212,135	257,055	158,356	-38.4%
5456	Title I - ARRA	157,687	28,271	-	-	-	
5493, 5494	IDEA - ARRA	423,990	150,242	-	-	-	
5455-5499	Other Federal	393,780	195,163	108,499	102,471	40,123	-60.8%
	Total Federal	3,365,873	2,525,415	2,391,509	2,453,362	2,367,001	-3.5%
	Other:						
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	
5641, 5651	Sale of School Buses/Property	-	-	-	-	-	
58xx	Tuition from Other Districts	30,457	55,744	41,465	-	-	
	Total Other	30,457	55,744	41,465	-	-	
	Total Revenues	52,246,805	55,408,003	59,084,110	57,814,749	60,485,652	4.6%



WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

REVENUES BY OBJECT TEACHERS' FUND ONLY

Object Code	Title	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
	Local:						
5111	Current Taxes	22,544,920	19,859,879	18,746,766	19,121,919	18,261,566	-4.5%
5112	Delinquent Taxes	2,100,453	895,961	1,070,490	1,681,048	1,165,632	-30.7%
5113	Prop C Sales Taxes	4,307,046	5,015,966	5,173,301	5,603,198	6,051,150	8.0%
5114	Financial Institution Taxes	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	790,367	679,873	852,136	852,136	852,136	0.0%
5116	In Lieu of Tax	-	-	303,882	301,184	354,509	17.7%
5140	Earnings on Investments	20,062	12,011	19,287	62,500	43,381	-30.6%
5150	Food Service - Program	-	-	-	-	-	
5165	Food Service - Non-Program	-	-	-	-	-	
5170	Student Activities	-	-	-	-	-	
5180	Community Services	-	-	-	-	-	
5190	Other Local	633,554	638,698	64,649	-	5,000	
	Total Local	30,396,402	27,102,389	26,230,510	27,621,985	26,733,374	-3.2%
	County:						
5211	Fines/Forfeitures/Escheats	265,319	284,681	293,676	295,000	295,000	0.0%
5221	State Assessed Utility Taxes	426,776	707,056	612,327	510,000	667,336	30.9%
	Total County	692,095	991,736	906,003	805,000	962,336	19.5%
	State:						
5311	Basic Formula	26,919,009	35,616,557	42,537,410	45,650,389	51,047,814	11.8%
5312	Transportation Aid	-	-	-	-	-	
5314	Early Childhood Special Education	2,303,899	2,248,932	1,982,085	1,872,847	1,782,089	-4.8%
5319	Classroom Trust	1,037,856	1,239,311	692,110	1,731,916	1,696,031	-2.1%
5324	Parents as Teachers	-	-	-	-	-	
5332	Career Education	22,791	37,744	31,873	-	-	
5333	Food Service	-	-	-	-	-	
5359	Career Educ Enhancement Grant	-	-	-	-	-	
5369	Residential Placement/Excess Cost	-	-	-	-	-	
5381	High Need Fund--Special Education	777,238	643,207	1,566,084	1,510,000	1,400,000	-7.3%
5397	Other State	-	-	-	-	-	
	Total State	31,060,793	39,785,750	46,809,562	50,765,152	55,925,934	10.2%
	Federal:						
5412	Medicaid	-	-	-	-	-	
5422, 5424	Basic Formula - Federal Stabilization	1,767,776	817,488	-	-	-	
5423	Transportation - ARRA	-	-	-	-	-	
5425, 5426	Classroom Trust - Jobs Bill	293,584	32,422	-	-	-	
5428, 5429	Basic Formula - Jobs Bill	2,046,009	-	-	-	-	
5437, 5441	Individuals with Disabilities (IDEA)	1,260,703	2,125,919	2,011,212	2,149,529	2,222,852	3.4%
5442	Early Childhood Special Education	286,555	279,720	316,726	559,422	532,312	-4.8%
5445	School Lunch Program	-	-	-	-	-	
5446	School Breakfast Program	-	-	-	-	-	
5451, 5452	Title I	355,062	430,810	351,397	562,859	749,604	33.2%
5456	Title I - ARRA	93,061	40,658	-	-	-	
5493, 5494	IDEA - ARRA	420,342	150,243	-	-	-	
5455-5499	Other Federal	93,036	142,914	104,960	103,715	143,843	38.7%
	Total Federal	6,616,128	4,020,174	2,784,295	3,375,525	3,648,611	8.1%
	Other:						
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	
5641, 5651	Sale of School Buses/Property	-	-	-	-	-	
58xx	Tuition from Other Districts	-	-	-	-	-	
	Total Other	-	-	-	-	-	
	Total Revenues	68,765,418	71,900,050	76,730,370	82,567,662	87,270,255	5.7%



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

REVENUES BY OBJECT CAPITAL PROJECTS FUND ONLY

Object Code	Title	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
Local:							
5111	Current Taxes	1,936,374	6,110,732	6,201,805	5,889,846	6,041,292	2.6%
5112	Delinquent Taxes	180,407	275,680	354,140	517,789	385,614	-25.5%
5113	Prop C Sales Taxes	-	-	-	-	-	
5114	Financial Institution Taxes	20,050	19,287	78,477	-	-	
5115	M & M (Surcharge Taxes)	-	-	-	-	-	
5116	In Lieu of Tax	33	33	100,563	117,285	117,278	0.0%
5140	Earnings on Investments	20,793	5,497	7,179	5,000	3,471	-30.6%
5150	Food Service - Program	-	-	-	-	-	
5165	Food Service - Non-Program	-	-	-	-	-	
5170	Student Activities	-	-	-	-	-	
5180	Community Services	-	-	-	-	-	
5190	Other Local	2,280	10	51,627	2,000	21,455	972.8%
	Total Local	2,159,937	6,411,240	6,793,791	6,531,920	6,569,110	0.6%
County:							
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	
5221	State Assessed Utility Taxes	54,537	195,566	202,722	200,000	215,342	7.7%
	Total County	54,537	195,566	202,722	200,000	215,342	7.7%
State:							
5311	Basic Formula	-	-	-	-	-	
5312	Transportation Aid	-	-	-	-	-	
5314	Early Childhood Special Education	-	-	-	-	-	
5319	Classroom Trust	1,694,327	2,264,157	2,828,670	2,000,000	2,000,000	0.0%
5324	Parents as Teachers	-	-	-	-	-	
5332	Career Education	10,954	1,977	3,676	5,000	5,000	0.0%
5333	Food Service	-	-	-	-	-	
5359	Career Educ Enhancement Grant	86,834	28,240	115,836	187,088	76,014	-59.4%
5369	Residential Placement/Excess Cost	-	-	-	-	-	
5381	High Need Fund--Special Education	-	-	-	-	-	
5397	Other State	-	-	-	-	-	
	Total State	1,792,115	2,294,374	2,948,181	2,192,088	2,081,014	-5.1%
Federal:							
5412	Medicaid	-	-	-	-	-	
5422, 5424	Basic Formula - Federal Stabilization	-	-	-	-	-	
5423	Transportation - ARRA	-	-	-	-	-	
5425, 5426	Classroom Trust - Jobs Bill	-	-	-	-	-	
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	
5437, 5441	Individuals with Disabilities (IDEA)	-	2,678	16,987	-	-	
5442	Early Childhood Special Education	-	-	-	-	-	
5445	School Lunch Program	-	-	-	-	-	
5446	School Breakfast Program	-	-	-	-	-	
5451, 5452	Title I	-	-	-	-	-	
5456	Title I - ARRA	-	-	-	-	-	
5493, 5494	IDEA - ARRA	407,911	110,274	-	-	-	
5455-5499	Other Federal	-	-	-	-	-	
	Total Federal	407,911	112,952	16,987	-	-	
Other:							
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	
5641, 5651	Sale of School Buses/Property	182,000	548,000	260,400	359,800	-	-100.0%
58xx	Tuition from Other Districts	-	-	-	-	-	
	Total Other	182,000	548,000	260,400	359,800	-	-100.0%
	Total Revenues	4,596,500	9,562,132	10,222,082	9,283,808	8,865,466	-4.5%



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

REVENUES BY OBJECT DEBT SERVICE FUND ONLY

Object Code	Title	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
	Local:						
5111	Current Taxes	10,650,054	10,693,781	10,853,687	10,307,231	10,572,774	2.6%
5112	Delinquent Taxes	992,238	482,441	619,774	906,130	674,858	-25.5%
5113	Prop C Sales Taxes	-	-	-	-	-	
5114	Financial Institution Taxes	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	-	-	-	-	-	
5116	In Lieu of Tax	-	-	175,937	205,250	205,247	0.0%
5140	Earnings on Investments	740,726	3,756,055	4,516,924	1,807,609	307,709	-83.0%
5150	Food Service - Program	-	-	-	-	-	
5165	Food Service - Non-Program	-	-	-	-	-	
5170	Student Activities	-	-	-	-	-	
5180	Community Services	-	-	-	-	-	
5190	Other Local	-	134,934	-	-	-	
	Total Local	12,383,019	15,067,211	16,166,322	13,226,220	11,760,588	-11.1%
	County:						
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	
5221	State Assessed Utility Taxes	180,483	319,502	279,559	250,000	296,218	18.5%
	Total County	180,483	319,502	279,559	250,000	296,218	18.5%
	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	-	-	-	-	-	
5359	Career Educ Enhancement Grant	-	-	-	-	-	
5369	Residential Placement/Excess Cost	-	-	-	-	-	
5381	High Need Fund--Special Education	-	-	-	-	-	
5397	Other State	-	-	-	-	-	
	Total State	-	-	-	-	-	
	Federal:						
5412	Medicaid	-	-	-	-	-	
5422, 5424	Basic Formula - Federal Stabilization	-	-	-	-	-	
5423	Transportation - ARRA	-	-	-	-	-	
5425, 5426	Classroom Trust - Jobs Bill	-	-	-	-	-	
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	
5437, 5441	Individuals with Disabilities (IDEA)	-	-	-	-	-	
5442	Early Childhood Special Education	-	-	-	-	-	
5445	School Lunch Program	-	-	-	-	-	
5446	School Breakfast Program	-	-	-	-	-	
5451, 5452	Title I	-	-	-	-	-	
5456	Title I - ARRA	-	-	-	-	-	
5493, 5494	IDEA - ARRA	-	-	-	-	-	
5455-5499	Other Federal	-	-	-	-	-	
	Total Federal	-	-	-	-	-	
	Other:						
5611, 5692	Sale/Refunding of Bonds	7,950,000	49,495,000	43,755,000	20,655,000	-	-100.0%
5641, 5651	Sale of School Buses/Property	-	-	-	-	-	
58xx	Tuition from Other Districts	-	-	-	-	-	
	Total Other	7,950,000	49,495,000	43,755,000	20,655,000	-	-100.0%
	Total Revenues	20,513,502	64,881,713	60,200,881	34,131,220	12,056,806	-64.7%



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

EXPENDITURES BY OBJECT GENERAL AND TEACHERS' FUNDS ONLY SALARIES AND BENEFITS

Object Code	Title	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
	Certified Salaries:						
6111	Regular Salaries	48,837,106	50,794,303	54,073,217	58,349,951	61,528,336	5.4%
6121	Substitute Salaries	1,014,236	1,031,766	1,019,696	1,353,367	1,435,049	6.0%
6131	Extra Duty Pay	1,371,459	1,522,013	1,671,344	1,981,965	2,172,259	9.6%
6141	Sick Leave Salaries	71,126	82,438	156,145	120,000	120,000	0.0%
	Total Certified Salaries	51,293,928	53,430,520	56,920,402	61,805,284	65,255,644	5.6%
	Non-Certified Salaries:						
6151-6159	Regular Salaries	18,149,735	18,759,734	19,770,786	21,513,374	23,247,126	8.1%
6161	Substitute Salaries	966,807	968,672	871,354	1,076,767	1,114,342	3.5%
6162	Extra Duty Pay	110,969	141,335	81,627	53,426	153,228	186.8%
6171	Sick Leave Salaries	40,780	101,558	23,683	45,001	45,001	0.0%
6181	Referral Bonus	400	1,100	1,300	-	1,000	
	Total Non-Certified Salaries	19,268,690	19,972,399	20,748,750	22,688,568	24,560,697	8.3%
	Benefits:						
6211	Certified Retirement	8,010,553	8,667,614	9,247,358	10,001,610	10,575,472	5.7%
6221	Non-Certified Retirement	1,419,683	1,502,552	1,572,435	1,712,446	1,841,449	7.5%
6231	OASDI	1,234,845	1,282,373	1,344,873	1,510,432	1,629,365	7.9%
6232	Medicare	979,981	1,023,783	1,088,342	1,215,579	1,297,481	6.7%
6241-6271	Employee Insurance	12,768,611	13,422,441	14,029,677	15,281,903	15,544,992	1.7%
	Total Benefits	24,413,673	25,898,763	27,282,685	29,721,970	30,888,759	3.9%
	Total Salaries and Benefits	94,976,291	99,301,682	104,951,837	114,215,821	120,705,100	5.7%

Items to Note for FY2014-2015 Budget

- District enrollment is projected to increase by approximately 560 students District-wide.
- Class sizes are expected to remain near current averages with the addition of appropriate staff. Class sizes are below the maximum standard established by the Missouri Department of Education.
- Certified staffing was budgeted to increase by 47 full time equivalents.
- Support staffing was budgeted to increase by 34 full time equivalents.
- Average salary increases for current staff of approximately 3.5%.
- Decreased employee health benefit costs by 2.0% and increased dental benefit costs by 5.0%.
- The District does not recognize an obligation for retiree health insurance as all premiums are fully paid by retirees.



WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

EXPENDITURES BY OBJECT GENERAL AND TEACHERS' FUNDS ONLY OTHER EXPENDITURES

Object Code	Title	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
	Purchased Services:						
6311	Tuition	1,158,420	1,564,801	1,817,694	2,433,137	2,877,427	18.3%
6312-6314	Professional Services	1,638,737	1,553,007	1,771,037	2,301,984	2,405,976	4.5%
6315	Audit Services	11,000	11,000	11,000	10,465	10,465	0.0%
6316,18,19	Technical Services	424,318	418,781	409,273	561,407	703,857	25.4%
6317	Legal Services	59,228	82,078	93,572	150,000	150,000	0.0%
6330-6339	Property Services	2,112,553	1,849,011	2,162,209	3,047,281	2,800,199	-8.1%
6341	Contracted Transportation	76,049	9,107	14,353	43,500	47,100	8.3%
6342	Other Non-Route Transportation	-	-	-	-	-	
6343-6349	Travel	267,709	341,667	336,150	544,798	557,288	2.3%
6351	Property Insurance	332,564	392,755	435,758	490,500	494,500	0.8%
6352	Liability Insurance	376,415	433,696	479,447	553,000	554,000	0.2%
6353	Fidelity Premium	1,232	1,242	1,256	1,500	1,500	0.0%
6359	Judgments Against LEA	-	-	-	-	-	
6360-6390	Other Purchased Services	566,845	606,862	484,864	788,496	959,157	21.6%
	Total Purchased Services	7,025,070	7,264,007	8,016,612	10,926,068	11,561,469	5.8%
	Materials and Supplies:						
641x	General Supplies	6,334,836	6,532,857	6,908,182	8,208,971	7,815,267	-4.8%
643x	Regular Textbooks	1,395,048	1,510,306	921,522	1,634,800	1,701,038	4.1%
644x	Library Books	429,178	399,723	307,434	398,046	356,060	-10.5%
645x	Periodicals	24,338	27,280	29,238	29,171	33,812	15.9%
6471	Food Service - Food Only	1,950,920	2,045,341	2,030,329	2,146,001	2,000,000	-6.8%
648x	Energy Supplies/Service	3,540,242	3,636,289	3,598,842	4,454,822	4,475,822	0.5%
649x	Other Supplies	143,994	175,598	211,251	259,499	263,500	1.5%
	Total Materials and Supplies	13,818,556	14,327,395	14,006,799	17,131,310	16,645,499	-2.8%
	Total Other Expenditures	20,843,626	21,591,402	22,023,411	28,057,378	28,206,968	0.5%

Items to Note for FY2014-2015 Budget

- Energy budgets remain flat due to energy conservation methods throughout the District.
- Increased textbook purchases for adoption cycle needs.
- The budget for maintenance projects was decreased slightly due to the timing of certain projects.
- Budgets were maintained to furnish equipment and supplies for the second grade level added to Liberty High School



INFORMATIONAL SECTION



2014-2015 Annual Budget



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

DEBT OBLIGATION

The Wentzville R-IV School District's Debt Service Fund obligations for FY2014-2015 total \$13,512,894. This total is composed of \$7,960,000 in principal and \$5,552,894 in interest. The debt service levy is expected to remain the same at \$0.77 per hundred dollars of assessed valuation. Despite deficit spending in this fund for FY2014-2015, the ending year reserve is expected to be \$7.76 million. 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
2015	2,818,069	2,734,825	7,960,000	13,512,894
2016	2,660,475	2,660,475	8,980,000	14,300,950
2017	2,561,540	2,561,540	10,065,000	15,188,080
2018	2,432,996	2,432,996	11,250,000	16,115,992
2019	2,276,440	3,550,867	10,700,573	16,527,880
2020	2,144,815	2,742,332	12,647,483	17,534,630
2021	1,929,340	3,344,959	12,859,381	18,133,680
2022	1,760,795	1,760,795	15,700,000	19,221,590
2023	1,471,109	1,471,109	16,730,000	19,672,218
2024	1,169,709	1,169,709	18,445,000	20,784,418
2025	883,725	5,533,320	10,390,405	16,807,450
2026	739,025	7,875,651	9,208,374	17,823,050
2027	648,125	11,698,680	5,924,445	18,271,250
2028	648,125	7,915,429	12,032,696	20,596,250
2029	434,625	4,629,306	16,070,319	21,134,250
TOTALS	\$24,578,913	\$62,081,993	\$178,963,676	\$265,624,582



WENTZVILLE R-IV SCHOOL DISTRICT
2014-2015 ANNUAL BUDGET

SCHEDULE OF OUTSTANDING BOND PRINCIPAL

Fiscal Year-End 30 - June	2008	2009 A	2009 B	2009 C	2011	2011 A	2011 B	2013	2014	TOTAL
2015		840,000			125,000	1,850,000	1,770,000	1,470,000	1,905,000	7,960,000
2016		1,140,000			300,000	2,025,000	1,830,000	1,725,000	1,960,000	8,980,000
2017		1,670,000			300,000	2,175,000		1,925,000	3,995,000	10,065,000
2018		2,285,000			300,000	2,325,000		2,225,000	4,115,000	11,250,000
2019		1,200,573			300,000	2,450,000		2,500,000	4,250,000	10,700,573
2020		2,467,483			300,000	2,500,000		2,950,000	4,430,000	12,647,483
2021		1,909,381		1,780,000	3,100,000	2,600,000		3,470,000		12,859,381
2022				1,820,000	3,125,000	6,800,000		3,955,000		15,700,000
2023				2,075,000		10,410,000		4,245,000		16,730,000
2024				3,510,000		7,800,000		7,135,000		18,445,000
2025		3,155,405						7,235,000		10,390,405
2026		4,288,374						4,920,000		9,208,374
2027		5,924,445								5,924,445
2028	8,540,000	3,492,696								12,032,696
2029		1,820,319	14,250,000							16,070,319
TOTALS	8,540,000	30,193,677	14,250,000	9,185,000	7,850,000	40,935,000	3,600,000	43,755,000	20,655,000	178,963,677



WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

CERTIFICATES OF PARTICIPATION

In April 2011 voters approved a 30 cent levy increase to fund additional facility construction throughout the District. The levy will support payments on the improvements over a period of 20 years, after which time the special purpose levy will expire. The District issued \$30 million in Certificates of Participation in August 2011 and another \$32 million in August 2012 to fund the projects. 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
2015	1,016,778	1,016,778	1,930,000	3,963,556
2016	997,478	997,478	2,055,000	4,049,956
2017	968,684	968,684	2,195,000	4,132,369
2018	936,697	936,697	2,345,000	4,218,394
2019	902,597	902,597	2,525,000	4,330,194
2020	856,603	856,603	2,680,000	4,393,206
2021	814,906	814,906	2,860,000	4,489,813
2022	766,913	766,913	3,050,000	4,583,825
2023	714,279	714,279	3,250,000	4,678,558
2024	656,716	656,716	3,460,000	4,773,433
2025	596,416	596,416	3,680,000	4,872,833
2026	531,041	531,041	3,910,000	4,972,083
2027	459,089	459,089	4,160,000	5,078,178
2028	381,914	381,914	4,420,000	5,183,828
2029	297,829	297,829	4,695,000	5,290,658
2030	206,685	206,685	4,990,000	5,403,370
2031	107,100	107,100	5,305,000	5,519,200
TOTALS	\$11,211,725	\$11,211,725	\$57,510,000	\$79,933,450



WENTZVILLE R-IV SCHOOL DISTRICT
2014-2015 ANNUAL BUDGET

PROPERTY TAXES

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

Fiscal Year	Assessed Value	% Increase (Decrease)	Market Value	Assessed vs. Market Ratio
2005	\$924,202,246	7.43%	\$4,156,846,635	22.23%
2006	\$1,129,272,985	22.19%	\$5,122,028,424	22.05%
2007	\$1,252,375,218	10.90%	\$5,688,756,612	22.01%
2008	\$1,480,346,341	18.20%	\$6,755,519,729	21.91%
2009	\$1,587,161,378	7.22%	\$7,208,501,062	22.02%
2010	\$1,505,878,632	-5.12%	\$6,826,935,937	22.06%
2011	\$1,519,900,195	0.93%	\$6,914,867,427	21.98%
2012	\$1,476,024,277	-2.89%	\$6,675,395,400	22.11%
2013	\$1,501,010,846	1.69%	\$6,776,709,461	22.15%
2014	\$1,465,943,345	-2.34%	\$6,641,175,270	22.07%
Est 2015	\$1,475,452,412	0.65%	\$6,682,370,739	22.08%

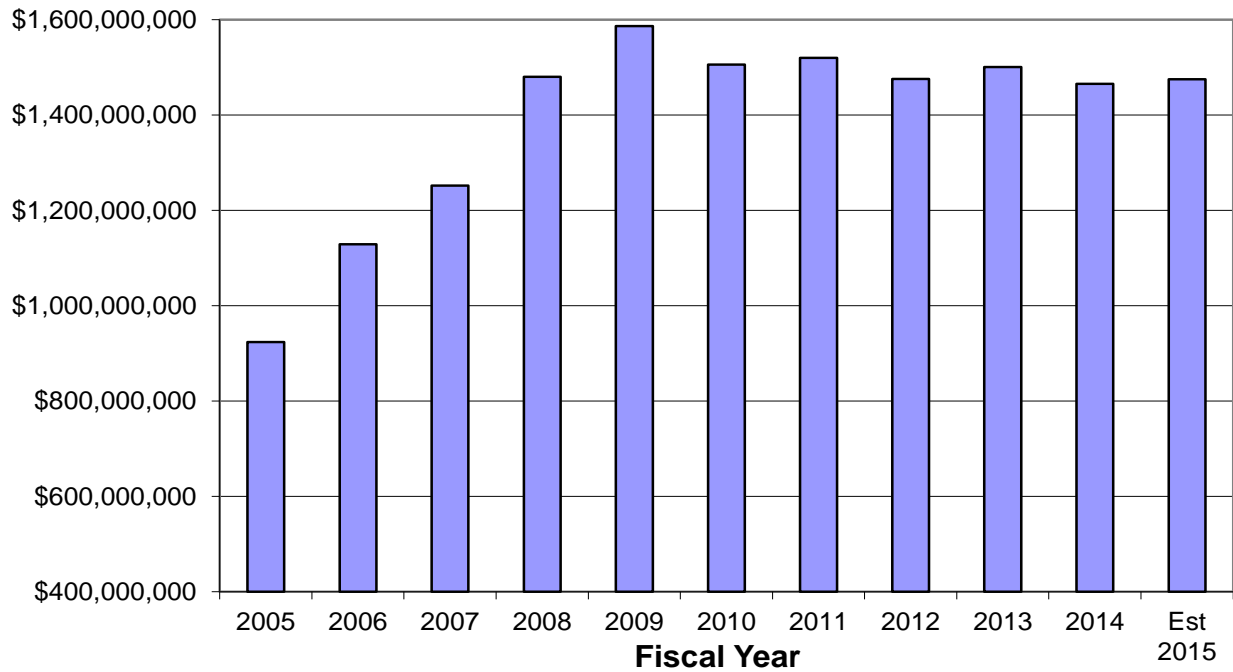
Note: Assessed valuations are based on December 31 values of previous calendar year.





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

Assessed Value History





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

PROPERTY TAX MARKET VALUE ESTIMATIONS

Personal			
Fiscal Year	Assessed Value	Assessment Rate	Market Value
2005	\$166,693,385	33.33%	\$500,130,168
2006	\$184,436,123	33.33%	\$553,363,705
2007	\$201,132,370	33.33%	\$603,457,456
2008	\$220,384,461	33.33%	\$661,219,505
2009	\$243,086,921	33.33%	\$729,333,696
2010	\$220,471,143	33.33%	\$661,479,577
2011	\$216,305,996	33.33%	\$648,982,886
2012	\$232,850,579	33.33%	\$698,621,599
2013	\$248,266,956	33.33%	\$744,875,356
2014	\$243,301,617	33.33%	\$729,977,849
Est 2015	\$234,731,672	33.33%	\$704,265,443

Commercial			
Fiscal Year	Assessed Value	Assessment Rate	Market Value
2005	\$162,772,328	32.00%	\$508,663,525
2006	\$198,818,693	32.00%	\$621,308,416
2007	\$218,703,440	32.00%	\$683,448,250
2008	\$264,031,386	32.00%	\$825,098,081
2009	\$290,863,957	32.00%	\$908,949,866
2010	\$293,568,629	32.00%	\$917,401,966
2011	\$290,989,519	32.00%	\$909,342,247
2012	\$276,820,078	32.00%	\$865,062,744
2013	\$274,432,961	32.00%	\$857,603,003
2014	\$268,944,302	32.00%	\$840,450,944
Est 2015	\$269,078,306	32.00%	\$840,869,707

Residential			
Fiscal Year	Assessed Value	Assessment Rate	Market Value
2005	\$588,919,060	19.00%	\$3,099,574,000
2006	\$739,196,120	19.00%	\$3,890,505,895
2007	\$826,004,098	19.00%	\$4,347,389,989
2008	\$986,985,500	19.00%	\$5,194,660,526
2009	\$1,044,414,800	19.00%	\$5,496,920,000
2010	\$982,767,760	19.00%	\$5,172,461,895
2011	\$1,003,796,070	19.00%	\$5,283,137,211
2012	\$958,002,510	19.00%	\$5,042,118,474
2013	\$970,094,391	19.00%	\$5,105,759,953
2014	\$950,692,503	19.00%	\$5,003,644,753
Est 2015	\$964,044,157	19.00%	\$5,073,916,614

Agricultural			
Fiscal Year	Assessed Value	Assessment Rate	Market Value
2005	\$5,817,473	12.00%	\$48,478,942
2006	\$6,822,049	12.00%	\$56,850,408
2007	\$6,535,310	12.00%	\$54,460,917
2008	\$8,944,994	12.00%	\$74,541,617
2009	\$8,795,700	12.00%	\$73,297,500
2010	\$9,071,100	12.00%	\$75,592,500
2011	\$8,808,610	12.00%	\$73,405,083
2012	\$8,351,110	12.00%	\$69,592,583
2013	\$8,216,538	12.00%	\$68,471,150
2014	\$8,052,207	12.00%	\$67,101,725
Est 2105	\$7,598,277	12.00%	\$63,318,976

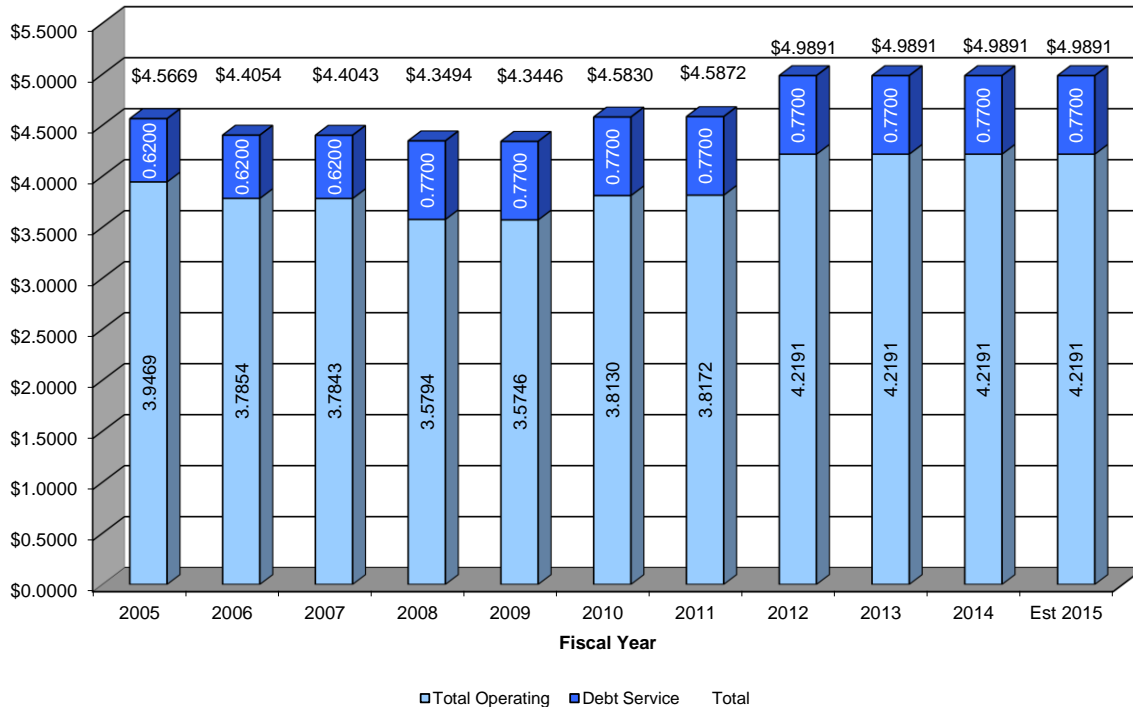


WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

PROPERTY TAX RATE BREAKDOWN BY FUND

(PER \$100 ASSESSED VALUATION)						
Fiscal Year	General	Teachers'	Capital Projects	Total Operating	Debt Service	Total Levy
2005	1.8169	2.1000	0.0300	3.9469	0.6200	\$4.5669
2006	1.8169	1.9685	0.0000	3.7854	0.6200	\$4.4054
2007	2.0743	1.6100	0.1000	3.7843	0.6200	\$4.4043
2008	1.8494	1.6100	0.1200	3.5794	0.7700	\$4.3494
2009	1.8246	1.6100	0.1400	3.5746	0.7700	\$4.3446
2010	2.0430	1.6300	0.1400	3.8130	0.7700	\$4.5830
2011	2.0472	1.6300	0.1400	3.8172	0.7700	\$4.5872
2012	2.3491	1.4300	0.4400	4.2191	0.7700	\$4.9891
2013	2.4491	1.3300	0.4400	4.2191	0.7700	\$4.9891
2014	2.3491	1.4300	0.4400	4.2191	0.7700	\$4.9891
Est 2015	2.4491	1.3300	0.4400	4.2191	0.7700	\$4.9891

Property Tax Rate History





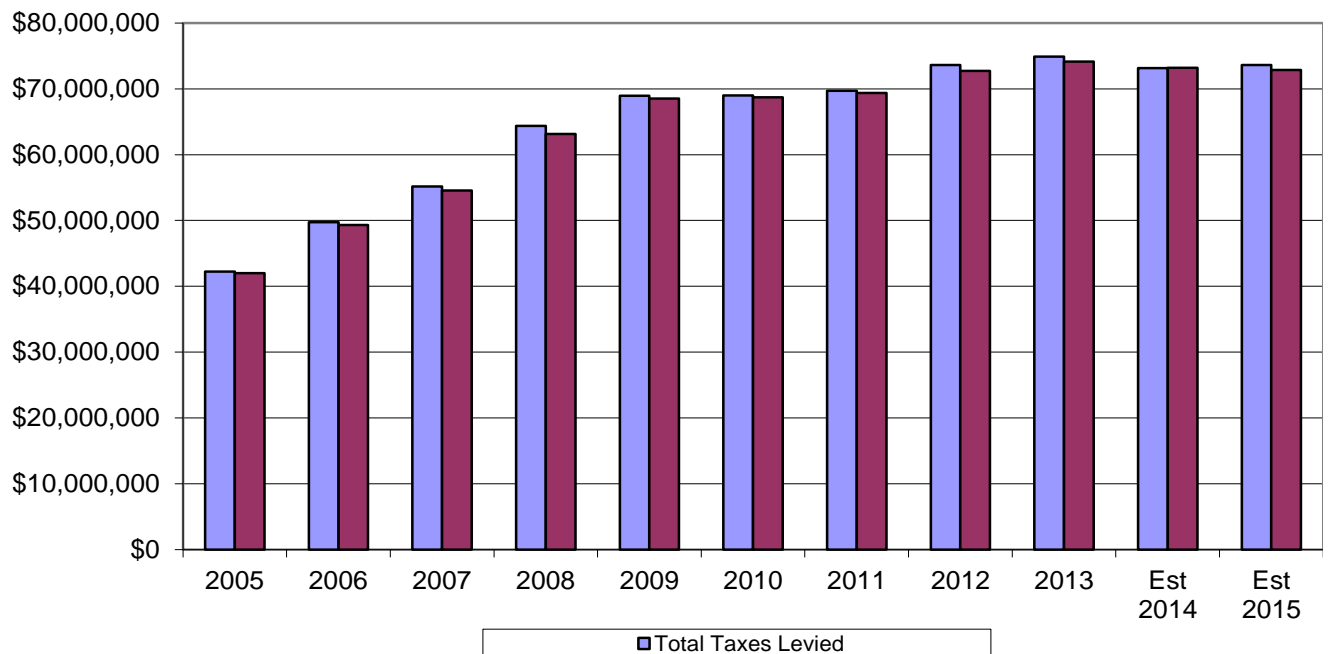
WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

PROPERTY TAX LEVY AND COLLECTIONS

Fiscal Year	Total Levy (Rate)	Assessed Value	Total Taxes Levied	Actual/Estimated Collections	% of Levy Collected
2005	\$4.5669	\$924,202,246	\$42,207,392	\$41,976,501	99.45%
2006	\$4.4054	\$1,129,272,985	\$49,748,992	\$49,307,002	99.11%
2007	\$4.4043	\$1,252,375,218	\$55,158,362	\$54,533,891	98.87%
2008	\$4.3494	\$1,480,346,341	\$64,386,184	\$63,139,272	98.06%
2009	\$4.3446	\$1,587,161,378	\$68,955,813	\$68,539,246	99.40%
2010	\$4.5830	\$1,505,878,632	\$69,014,418	\$68,722,545	99.58%
2011	\$4.5872	\$1,519,900,195	\$69,720,862	\$69,357,825	99.48%
2012	\$4.9891	\$1,476,024,277	\$73,640,327	\$72,722,084	98.75%
2013	\$4.9891	\$1,501,010,846	\$74,886,932	\$74,163,737	99.03%
Est 2014	\$4.9891	\$1,465,943,345	\$73,137,379	\$73,215,062	100.11%
Est 2015	\$4.9891	\$1,475,452,412	\$73,611,796	\$72,875,678	99.00%

Equation = Assessed Valuation / 100 X Tax Levy

Property Tax Levy and Collections 2004 to Present





WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

PROPERTY TAX IMPACT ON PROPERTY OWNERS

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative Change
Personal						
2005	\$100,000	33.33%	\$33,333	\$4.5669	\$1,522	
2006	\$100,000	33.33%	\$33,333	\$4.4054	\$1,468	\$53.83
2007	\$100,000	33.33%	\$33,333	\$4.4043	\$1,468	(\$54.20)
2008	\$100,000	33.33%	\$33,333	\$4.3494	\$1,450	(\$72.50)
2009	\$100,000	33.33%	\$33,333	\$4.3446	\$1,448	(\$74.10)
2010	\$100,000	33.33%	\$33,333	\$4.5830	\$1,528	\$5.37
2011	\$100,000	33.33%	\$33,333	\$4.5872	\$1,529	\$6.77
2012	\$100,000	33.33%	\$33,333	\$4.9891	\$1,663	\$140.73
2013	\$100,000	33.33%	\$33,333	\$4.9891	\$1,663	\$140.73
2014	\$100,000	33.33%	\$33,333	\$4.9891	\$1,663	\$140.73
Est 2015	\$100,000	33.33%	\$33,333	\$4.9891	\$1,663	\$140.73

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative Change
Residential						
2005	\$100,000	19.00%	\$19,000	\$4.5669	\$868	
2006	\$100,000	19.00%	\$19,000	\$4.4054	\$837	(\$30.69)
2007	\$100,000	19.00%	\$19,000	\$4.4043	\$837	(\$30.89)
2008	\$100,000	19.00%	\$19,000	\$4.3494	\$826	(\$41.33)
2009	\$100,000	19.00%	\$19,000	\$4.3446	\$825	(\$42.24)
2010	\$100,000	19.00%	\$19,000	\$4.5830	\$871	\$3.06
2011	\$100,000	19.00%	\$19,000	\$4.5872	\$872	\$3.86
2012	\$100,000	19.00%	\$19,000	\$4.9891	\$948	\$80.22
2013	\$100,000	19.00%	\$19,000	\$4.9891	\$948	\$80.22
2014	\$100,000	19.00%	\$19,000	\$4.9891	\$948	\$80.22
Est 2015	\$100,000	19.00%	\$19,000	\$4.9891	\$948	\$80.22

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative Change
Commercial						
2005	\$100,000	32.00%	\$32,000	\$4.5669	\$1,461	
2006	\$100,000	32.00%	\$32,000	\$4.4054	\$1,410	(\$51.68)
2007	\$100,000	32.00%	\$32,000	\$4.4043	\$1,409	(\$52.03)
2008	\$100,000	32.00%	\$32,000	\$4.3494	\$1,392	(\$69.60)
2009	\$100,000	32.00%	\$32,000	\$4.3446	\$1,390	(\$71.14)
2010	\$100,000	32.00%	\$32,000	\$4.5830	\$1,467	\$5.15
2011	\$100,000	32.00%	\$32,000	\$4.5872	\$1,468	\$6.50
2012	\$100,000	32.00%	\$32,000	\$4.9891	\$1,597	\$135.10
2013	\$100,000	32.00%	\$32,000	\$4.9891	\$1,597	\$135.10
2014	\$100,000	32.00%	\$32,000	\$4.9891	\$1,597	\$135.10
Est 2015	\$100,000	32.00%	\$32,000	\$4.9891	\$1,597	\$135.10

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative Change
Agricultural						
2005	\$100,000	12.00%	\$12,000	\$4.5669	\$548	
2006	\$100,000	12.00%	\$12,000	\$4.4054	\$529	(\$19.38)
2007	\$100,000	12.00%	\$12,000	\$4.4043	\$529	(\$19.51)
2008	\$100,000	12.00%	\$12,000	\$4.3494	\$522	(\$26.10)
2009	\$100,000	12.00%	\$12,000	\$4.3446	\$521	(\$26.68)
2010	\$100,000	12.00%	\$12,000	\$4.5830	\$550	\$1.93
2011	\$100,000	12.00%	\$12,000	\$4.5872	\$550	\$2.44
2012	\$100,000	12.00%	\$12,000	\$4.9891	\$599	\$50.66
2013	\$100,000	12.00%	\$12,000	\$4.9891	\$599	\$50.66
2014	\$100,000	12.00%	\$12,000	\$4.9891	\$599	\$50.66
Est 2015	\$100,000	12.00%	\$12,000	\$4.9891	\$599	\$50.66



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

BUDGET PROJECTIONS FOR FISCAL YEARS 2015-2018

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

ALL FUNDS

- Local revenues from property taxes are projected to increase in following years at a rate of 0-2% per year due to new construction in the District.
- County revenues will remain relatively flat.
- State revenues will increase each year consistent with the continued enrollment growth and the other provisions of the state funding formula. The assumed funding levels for FY2014-2015 are 97% of the District's formula calculation, climbing to 100% in FY2017-2018 with no increase in the State Adequacy Target. The state has approved a tax cut that will go into effect in 2017. At this time reductions are not expected, but level funding in the years following calendar year 2017 may be a possibility.
- Federal revenues are expected to increase modestly consistent with student enrollment growth within the District.
- Non-salary expenses for Purchased Services and Supplies are expected to increase a total of 7% to accommodate enrollment growth and inflationary pressures.

GENERAL AND TEACHERS' FUNDS

- The projections are based on a total average salary spending increases of approximately 4.2% annually. This includes new positions needed to support enrollment growth. Actual salary increases for existing staff will be determined through the negotiation process.
- Health insurance benefits are projected to increase 4% per year. All other benefits are projected to increase consistent with total payroll increases.



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

CAPITAL PROJECTS FUND

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

DEBT SERVICE FUND

- The Debt Service levy is projected to remain at \$0.77. The projections assume no additional debt is issued during the next three years.





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT ALL FUNDS

	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast
Revenues:				
Local	95,818,008	98,495,692	101,253,576	104,834,883
County	2,702,747	2,730,000	2,730,000	2,730,000
State	64,141,812	67,839,051	71,028,277	73,745,754
Federal	6,015,612	6,068,611	6,113,611	6,133,611
Other	-	-	-	-
Total Revenues	168,678,179	175,133,355	181,125,464	187,444,248
Expenditures:				
Salaries	89,816,341	93,531,798	97,401,400	101,431,560
Benefits	30,888,759	32,124,309	32,593,772	33,897,523
Purchased Services	11,561,469	11,826,186	12,095,492	12,369,570
Supplies	16,645,499	16,765,499	16,885,499	17,005,499
Capital Outlay	6,602,755	6,734,810	6,869,506	7,006,896
Other	2,124,998	2,135,623	2,146,301	2,157,033
Debt Service	13,522,894	14,310,950	15,198,080	16,125,992
Total Expenditures	171,162,715	177,429,176	183,190,050	189,994,073
Yearly Increase (Decrease)	(2,484,536)	(2,295,821)	(2,064,585)	(2,549,824)
Fund Balance - July 1	58,585,864	56,101,328	53,805,507	51,740,922
Fund Balance - June 30	56,101,328	53,805,507	51,740,922	49,191,097





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

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

	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast
Revenues:				
Local	84,057,420	86,499,892	89,017,861	92,232,096
County	2,406,529	2,430,000	2,430,000	2,430,000
State	64,141,812	67,839,051	71,028,277	73,745,754
Federal	6,015,612	6,068,611	6,113,611	6,133,611
Other	-	-	-	-
Total Revenues	156,621,373	162,837,555	168,589,749	174,541,461
Expenditures:				
Salaries	89,816,341	93,531,798	97,401,400	101,431,560
Benefits	30,888,759	32,124,309	32,593,772	33,897,523
Purchased Services	11,561,469	11,826,186	12,095,492	12,369,570
Supplies	16,645,499	16,765,499	16,885,499	17,005,499
Capital Outlay	6,602,755	6,734,810	6,869,506	7,006,896
Other	2,124,998	2,135,623	2,146,301	2,157,033
Debt Service	-	-	-	-
Total Expenditures	157,639,821	163,118,226	167,991,970	173,868,081
Yearly Increase (Decrease)	(1,018,448)	(280,671)	597,779	673,380
Fund Balance - July 1	49,356,715	48,338,268	48,057,597	48,655,376
Fund Balance - June 30	48,338,267	48,057,597	48,655,376	49,328,756





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

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

	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast
Revenues:				
Local	77,488,310	79,799,400	82,183,359	85,192,559
County	2,191,187	2,205,000	2,205,000	2,205,000
State	62,060,798	65,539,051	68,628,277	71,245,754
Federal	6,015,612	6,068,611	6,113,611	6,133,611
Other	-	-	-	-
Total Revenues	147,755,907	153,612,063	159,130,247	164,776,924
Expenditures:				
Salaries	89,816,341	93,531,798	97,401,400	101,431,560
Benefits	30,888,759	32,124,309	32,593,772	33,897,523
Purchased Services	11,561,469	11,826,186	12,095,492	12,369,570
Supplies	16,645,499	16,765,499	16,885,499	17,005,499
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	148,912,068	154,247,793	158,976,162	164,704,152
Yearly Increase (Decrease)	(1,156,161)	(635,730)	154,084	72,772
Fund Balance - July 1	47,293,006	46,136,845	45,501,115	45,655,199
Fund Balance - June 30	46,136,845	45,501,115	45,655,199	45,727,972





WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

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

	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast
Revenues:				
Local	50,754,936	52,531,359	54,369,956	56,544,755
County	1,228,851	1,230,000	1,230,000	1,230,000
State	6,134,864	6,257,561	6,382,713	6,510,367
Federal	2,367,001	2,400,000	2,425,000	2,425,000
Other	-	-	-	-
Total Revenues	60,485,652	62,418,920	64,407,669	66,710,121
Expenditures:				
Salaries	24,560,697	25,665,928	26,820,895	28,027,835
Benefits	11,298,393	11,750,329	12,220,342	12,709,156
Purchased Services	8,693,542	8,843,542	8,993,542	9,143,542
Supplies	16,645,499	16,765,499	16,885,499	17,005,499
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	61,198,131	63,025,298	64,920,278	66,886,032
Yearly Increase (Decrease)	(712,479)	(606,378)	(512,609)	(175,911)
Fund Balance - July 1	43,689,269	42,976,790	42,370,412	41,857,803
Fund Balance - June 30	42,976,790	42,370,412	41,857,803	41,681,892





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

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

	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast
Revenues:				
Local	26,733,374	27,268,041	27,813,402	28,647,804
County	962,336	975,000	975,000	975,000
State	55,925,934	59,281,490	62,245,565	64,735,387
Federal	3,648,611	3,668,611	3,688,611	3,708,611
Other	-	-	-	-
Total Revenues	87,270,255	91,193,143	94,722,578	98,066,803
Expenditures:				
Salaries	65,255,644	67,865,870	70,580,505	73,403,725
Benefits	19,590,366	20,373,981	20,373,430	21,188,367
Purchased Services	2,867,927	2,982,644	3,101,950	3,226,028
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	87,713,937	91,222,494	94,055,884	97,818,120
Yearly Increase (Decrease)	(443,682)	(29,352)	666,693	248,683
Fund Balance - July 1	3,603,737	3,160,055	3,130,703	3,797,396
Fund Balance - June 30	3,160,055	3,130,703	3,797,396	4,046,079





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

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

	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast
Revenues:				
Local	6,569,110	6,700,492	6,834,502	7,039,537
County	215,342	225,000	225,000	225,000
State	2,081,014	2,300,000	2,400,000	2,500,000
Federal	-	-	-	-
Other	-	-	-	-
Total Revenues	8,865,466	9,225,492	9,459,502	9,764,537
Expenditures:				
Salaries	-	-	-	-
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	6,602,755	6,734,810	6,869,506	7,006,896
Other	2,124,998	2,135,623	2,146,301	2,157,033
Debt Service	-	-	-	-
Total Expenditures	8,727,753	8,870,433	9,015,807	9,163,929
Yearly Increase (Decrease)	137,713	355,059	443,695	600,608
Fund Balance - July 1	2,063,710	2,201,423	2,556,482	3,000,177
Fund Balance - June 30	2,201,423	2,556,482	3,000,177	3,600,785





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

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

	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast
Revenues:				
Local	11,760,588	11,995,800	12,235,716	12,602,787
County	296,218	300,000	300,000	300,000
State	-	-	-	-
Federal	-	-	-	-
Other	-	-	-	-
Total Revenues	12,056,806	12,295,800	12,535,716	12,902,787
Expenditures:				
Principal	7,960,000	8,980,000	10,065,000	11,250,000
Interest	5,552,894	5,320,950	5,123,080	4,865,992
Other	10,000	10,000	10,000	10,000
Total Expenditures	13,522,894	14,310,950	15,198,080	16,125,992
Yearly Increase (Decrease)	(1,466,088)	(2,015,150)	(2,662,364)	(3,223,205)
Fund Balance - July 1	9,229,149	7,763,061	5,747,911	3,085,547
Fund Balance - June 30	7,763,061	5,747,911	3,085,547	(137,658)





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

STATE FOUNDATION FORMULA FUNDING

The current State Foundation Formula was established through SB 287 in 2005. The formula assigns additional weights to student counts based on certain characteristics, namely free and reduced lunch eligibility, special education needs, or limited English proficiency. Counts that exceed certain thresholds receive additional weighting which adds to the total average daily attendance count. Currently the District does not receive additional weighting in any category.

WEIGHTED ADA CALCULATION

WEIGHTED ADA CALCULATION							
Line		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1.	Regular Year ADA*	12825.2925	13343.0000	13850.0000	14357.0000	14800.0000	15225.0000
2.	Summer School ADA	79.6569	103.5383	100.0000	100.0000	100.0000	100.0000
3.	Total ADA (1+2)	12904.9494	13446.5383	13950.0000	14457.0000	14900.0000	15325.0000
4.	Free and Reduced Weighting						
	January Count	3231.79	3300.00	3350.00	3400.00	3450.00	3550.00
	38.8% of ADA (Line 3)	5007.1204	5217.2569	5412.6	5609.316	5781.2	5946.1
	Add-on (25%)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
5.	Special Education Weighting						
	December Count	1773	1700	1750	1775	1800	1800
	13.2% of ADA (Line 3)	1703.4533	1774.9431	1841.4	1908.324	1966.8	2022.9
	Add-on (75%)	52.1600	0.0000	0.0000	0.0000	0.0000	0.0000
6.	LEP Weighting						
	October Count	121	125	130	135	140	140
	1.8% of ADA (Line 3)	232.2891	242.0377	251.1	260.226	268.2	275.85
	Add-on (60%)	0	0	0	0	0	0
7a.	Weighted ADA (3+4+5+6) (Use Prior Year for Prop. C)	12957.1094	13446.5383	13950.0000	14457.0000	14900.0000	15325.0000
7b.	WADA less Summer School (Line 7a - Line 2)	12877.4525	13343.0000	13850.0000	14357.0000	14800.0000	15225.0000
8.	Formula Weighted ADA (Highest 3yr ADA + Current SS)	12957.1094	13446.5383	13950.0000	14457.0000	14900.0000	15325.0000
* using 93.5% of projected enrollment							

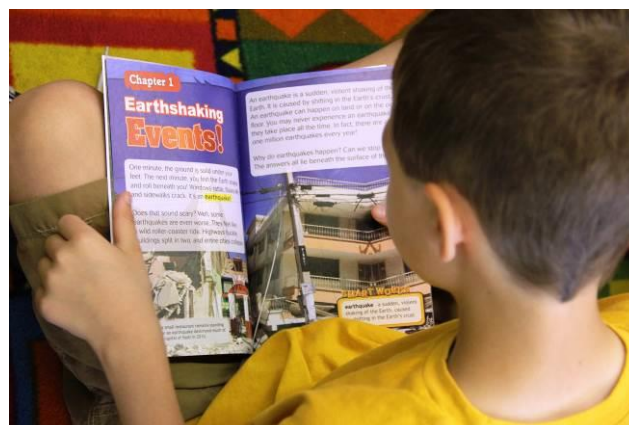


WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

The District's state aid calculation is a function of the weighted average daily attendance and the state adequacy target, adjusted by the dollar value modifier to reflect local wage rates. The state has not been able to fully fund the formula in recent years due to declining state revenues. The budget for FY2014-2015 assumes the District will receive 97% of the projected formula funds.

SB287 PHASE IN FORMULA CALCULATION

SB287 PHASE-IN FORMULA CALCULATION							
LINE		Year 9 2014-2015	Year 10 2015-2016	Year 11 2016-2017	Year 12 2017-2018		
1.	Highest Formula Payment Weighted ADA	13950.0000	14457.0000	14900.0000	15325.0000		
2.	Times State Adequacy Target	\$6,131	\$6,131	\$6,131	\$6,131		
3.	Equals District Total	\$85,527,450	\$88,635,867	\$91,351,900	\$93,957,575		
4.	District Dollar Value Modifier	1.091	1.091	1.091	1.091		
5.	District Total Modified	\$93,310,448	\$96,701,731	\$99,664,923	\$102,507,714		
6.	Local Effort (2004-05 Adjusted)	\$35,125,009	\$35,125,009	\$35,125,009	\$35,125,009		
7.	State Funding Required	\$58,185,439	\$61,576,722	\$64,539,914	\$67,382,705		
8.	2005-2006 State Funding Total	\$12,963,043	\$12,963,043	\$12,963,043	\$12,963,043		
	Phase-In Estimate New/Old	100%	100%	100%	100%		
9.	New Formula	\$58,185,439	\$61,576,722	\$64,539,914	\$67,382,705		
10.	2005-2006 Formula Amount	\$0	\$0	\$0	\$0		
11.	Estimated Formula Total	\$58,185,439	\$61,576,722	\$64,539,914	\$67,382,705		
	Hold Harmless Calculation (Prior Year ADA > 350)	Full DVM	Full DVM	Full DVM	Full DVM		
12.	Times 1/3 of DVM	1.091	1.091	1.091	1.091		
13.	2005-2006 Modified State Funding	\$14,142,680	\$14,142,680	\$14,142,680	\$14,142,680		
14.	FY06 Modified (Line 13) Per 2005-06 Weighted ADA	\$1,588.27	\$1,488.63	\$1,401.03	\$1,330.12		
15.	Est. Total (Line 11) per Payment Weighted ADA (Line 1) "On Formula/Hold Harmless" Determination	\$4,171.00 On Formula	\$4,259.30 On Formula	\$4,331.54 On Formula	\$4,396.91 On Formula		
	Hold Harmless Calculation (Prior Year ADA ≤ 350)	Full DVM	Full DVM	Full DVM	Full DVM		
12A.	Times 1/3 of DVM	N/A	N/A	N/A	N/A		
13A.	Greater of 04-05 and 05-06 State Funding	N/A	N/A	N/A	N/A		
14A.	Hold Harmless Modified State Funding "On Formula/Hold Harmless" Determination	N/A N/A	N/A N/A	N/A N/A	N/A N/A		
16.	ESTIMATED STATE FORMULA PAYMENT	\$58,185,439	\$61,576,722	\$64,539,914	\$67,382,705		
	Proration	0.970000	0.980000	0.990000	1.000000		
	Net Revenue	\$56,439,876	\$60,345,187	\$63,894,515	\$67,382,705		





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

DISTRICT INFORMATION

STAFFING HISTORY – ADMINISTRATORS AND CERTIFIED TEACHERS

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET
ADMINISTRATORS	63.00	65.00	65.00	67.00	67.29	72.00
HOLT	91.50	94.00	96.38	99.10	99.10	99.09
TIMBERLAND	90.31	96.81	102.78	112.81	115.68	117.19
LIBERTY	-	-	-	-	14.80	29.00
WENTZVILLE MIDDLE	61.17	65.43	67.83	72.83	74.00	74.00
SOUTH MIDDLE	49.00	51.17	52.20	70.58	71.58	72.58
FRONTIER MIDDLE	67.00	71.00	72.37	61.93	62.43	64.43
HERITAGE PRIMARY	51.00	38.00	38.60	39.40	40.00	42.00
HERITAGE INTERMEDIATE	56.60	43.10	44.10	43.60	39.60	41.60
DUELLO	40.10	43.00	44.80	46.60	49.20	50.20
BOONE TRAIL	57.00	60.00	57.00	60.00	61.00	62.40
CROSSROADS	54.00	56.00	54.70	55.60	53.00	53.00
GREEN TREE	45.50	48.50	47.70	48.50	50.60	51.60
PEINE RIDGE	39.00	42.00	43.00	45.00	45.00	44.00
PRAIRIE VIEW	56.40	40.20	42.21	42.30	42.50	44.50
DISCOVERY RIDGE	-	32.50	34.51	39.80	42.80	48.80
LAKEVIEW	-	41.71	44.61	47.28	48.60	52.67
ALTERNATIVE	6.00	6.00	6.00	7.00	7.00	7.00
ECSE	27.00	27.00	26.50	29.00	29.00	29.00
DIAGNOSTICS	13.10	14.00	14.00	8.60	8.80	6.80
EDUCATIONAL SUPPORT	3.00	3.00	4.00	4.00	4.00	5.00
TECHNOLOGY COACH	1.00	1.00	1.00	1.00	2.00	2.00
DIST. INSTRUCTIONAL COACH	2.00	2.00	4.00	4.00	4.00	4.00
DIS. PROCESS COORDINATOR	3.00	3.00	3.00	4.00	4.00	4.00
UNASSIGNED	-	-	-	-	6.24	12.40
CERTIFIED TEACHERS	813.68	879.42	901.29	942.93	974.93	1,017.26





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

STAFFING HISTORY – SUPPORT STAFF

POSITION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET
BEFORE/AFTER SCHOOL FACILITATORS	14	18	18	18	18	24
KINDERGARTEN SUPERVISORS	6	-	-	-	-	-
BUS AIDES	20	22	22	35	35	42
BUS DRIVERS	108	108	108	110	113	117
MECHANICS/FUELERS	4	4	5	5	5	5
DISPATCHERS	2	2	2	3	3	3
CUSTODIANS/MAIL DELIVERERS	94	97	97	100	101	102
CUSTODIAN BUILDING SUPERVISORS	13	15	15	15	16	16
MAINTENANCE WORKERS	17	18	19	19	16	16
SECURITY GUARDS	6	6	6	6	6	6
DELIVERY SPECIALISTS	2	2	2	2	2	2
CHILD NUTRITION WORKERS	122	132	134	134	139	140
INSTRUCTIONAL ASSISTANTS	130	131	131	133	148	148
PARAPROFESSIONALS	84	81	81	68	72	79
LIBRARY ASSISTANTS	13	13	13	15	15	15
NURSES	18	19	19	20	21	22
PARENT EDUCATORS	37	28	28	22	22	23
SECRETARIES & OFFICE CLERKS	82	85	85	85	87	88
CENTRAL OFFICE SPECIALISTS	4	4	4	4	4	4
TECHNOLOGY TECHNICIANS	7	8	10	11	12	13
HEALTH SERVICE AIDES	-	-	-	1	1	1
INTERPRETERS FOR THE DEAF	-	-	-	2	1	2
TECHNOLOGY PROGRAMMER	-	-	-	-	-	1
TOTAL SUPPORT STAFF	783	793	799	808	837	869





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

SELECTED STATISTICS

CERTIFICATION STATUS OF TEACHERS 2009-2013										
	WENTZVILLE R-IV					MISSOURI				
	2009	2010	2011	2012	2013	2009	2010	2011	2012	2013
Teachers with Regular Certificates*	98.5	99.2	99.4	99.6	100	97.6	98.4	99	98.9	99
Teachers with Temporary or Special Assignment Certificates	1	0.7	0.6	0.2	0	1.5	1	0.7	0.7	0.7
Teachers with Substitute, Expired or No Certificates	1	0	0	0	0	1	1	0	0	0
Percent of Classes Taught by Highly Qualified Teachers**	94.6	100	99.9	100	100	90	94.1	96	96.5	97
<p>*Regular Certificates - Includes Life Certificate, Professional Class I & II Certificate, Continuous Professional Certificate (CPC) and Provisional Certificate.</p> <p>**Highly Qualified Teacher - An individual who has the appropriate certification.</p> <p>Source: Missouri Department of Elementary and Secondary Education Data as of: 5/18/2014</p>										





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

STUDENT STAFF RATIOS 2009-2013										
	WENTZVILLE R-IV					MISSOURI				
	2009	2010	2011	2012	2013	2009	2010	2011	2012	2013
Students per Teacher	16	16	16	16	16	13	13	13	13	13
Students to Classroom Teachers	21	21	21	21	21	17	17	18	18	18
Students to Administrators	323	303	300	301	300	186	189	195	195	195
<p><u>Source:</u> Missouri Department of Elementary and Secondary Education Data as of: 5/18/2014</p>										

DEMOGRAPHIC DATA 2009-2013										
	WENTZVILLE R-IV					MISSOURI				
	2009	2010	2011	2012	2013	2009	2010	2011	2012	2013
Total Enrollment	11,636	12,121	12,603	13,103	13,659	894,283	892,391	889,653	886,132	888,212
Asian Percent	1.8	1.9	2	2.1	2	1.9	2	1.8	1.9	1.9
Black Percent	8.9	8.4	8	7.6	7.7	17.8	17.8	17.1	16.8	16.6
Hispanic Percent	2.3	2.3	2.7	2.8	3.2	3.8	4	4.5	4.8	5.1
Indian Percent	0.3	0.3	0.3	0.3	0.4	0.4	0.5	0.5	0.5	0.4
White Percent	86.7	87.1	86.6	86.6	85.5	76.1	75.8	74.8	74.2	73.7
Free/Reduced Lunch (FTE) Percent	18.2	21.3	22.3	23.5	23.8	43.7	46.9	47.8	49.5	49.9
<p><u>Source:</u> Missouri Department of Elementary and Secondary Education Data as of: 5/18/2014</p>										





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

CALENDAR DAYS AND HOURS 2009-2013										
	WENTZVILLE R-IV					MISSOURI				
	2009	2010	2011	2012	2013	2009	2010	2011	2012	2013
Total Calendar Days	175	175	176	177	177	214	215	208	210	205
Total Calendar Hours	1,114	1,114	1,108	1,117	1,117	1,395	1,380	1,421	1,382	1,350
Length of the Day (Hours)	6.4	6.4	6.4	6.4	6.4	7	7.3	7.4	7.5	7.5
<u>Source:</u> Missouri Department of Elementary and Secondary Education Data as of: 5/18/2014										



ATTENDANCE RATE 2009-2013										
	WENTZVILLE R-IV					MISSOURI				
	2009	2010	2011	2012	2013	2009	2010	2011	2012	2013
Total Attendance Rate	94.5	94.4	95	94.7	94.9	94.4	94.3	94.4	94.7	94.6
Attendance Rate K-8	95.1	94.9	95.3	95.2	95.4	95.1	94.9	95	95.2	95.1
Attendance Rate 9-12	92.8	93.2	93.9	93.1	93.5	92.9	92.9	93.2	93.5	93.5
<u>Source:</u> Missouri Department of Elementary and Secondary Education Data as of: 5/18/2014										



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

DISCIPLINE INCIDENTS 2009-2013										
	WENTZVILLE R-IV					MISSOURI				
	2009	2010	2011	2012	2013	2009	2010	2011	2012	2013
Enrollment	11,636	12,121	12,603	13,103	13,659	894,283	892,391	889,653	886,132	888,215
Total Number of Incidents	200	172	179	142	74	17,362	16,516	17,274	15,311	13,141
Incident Rate (per 100 students)	1.70	1.40	1.40	1.10	0.50	1.90	1.90	1.90	1.70	1.50
Type of Offense										
Alcohol (number rate)	5 0.0	21 0.2	11 0.1	17 0.1	2 0.0	483 0.1	431 0.0	478 0.1	469 0.1	433 0.0
Drug (number rate)	48 0.4	46 0.4	55 0.4	57 0.4	25 0.2	2371 0.3	2611 0.3	2952 0.3	2782 0.3	2296 0.3
Tobacco (number rate)	0 0.0	0 0.0	0 0.0	0 0.0	0 0.0	134 0.0	114 0.0	101 0.0	120 0.0	61 0.0
Violent Act (number rate)	0 0.0	0 0.0	0 0.0	0 0.0	0 0.0	1053 0.1	1266 0.1	1038 0.1	1044 0.1	851 0.1
Weapon (number rate)	15 0.1	13 0.1	6 0.0	3 0.0	6 0.0	854 0.1	850 0.1	741 0.1	726 0.1	661 0.1
Other (number rate)	132 1.1	92 0.8	107 0.8	65 0.5	41 0.3	11612 1.3	10661 1.2	11333 1.3	9584 1.1	8249 0.9
Type of Removal										
In-School Suspension (number rate)	0 0.0	2 0.0	3 0.0	0 0.0	0 0.0	1570 0.2	1391 0.2	1672 0.2	1479 0.2	1392 0.2
Out of School Suspension (number rate)	200 1.7	170 1.4	176 1.4	142 1.1	74 0.5	15708 1.8	15043 1.7	15527 1.7	13768 1.6	11685 1.3
Expulsion (number rate)	0 0.0	0 0.0	0 0.0	0 0.0	0 0.0	77 0.0	71 0.0	65 0.0	55 0.0	57 0.0
Length of Removal										
10 Consecutive Days (number rate)	134 1.2	106 0.9	82 0.7	52 0.4	37 0.3	13872 1.6	13088 1.5	13476 1.5	11890 1.3	9935 1.1
More than 10 Consecutive Days (number rate)	66 0.6	66 0.5	97 0.8	90 0.7	37 0.3	3490 0.4	3428 0.4	3798 0.4	3421 0.4	3206 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.										
Source: Missouri Department of Elementary and Secondary Education										
Data as of: 5/18/2014										

ANNUAL DROPOUT RATE 2009-2013										
	WENTZVILLE R-IV					MISSOURI				
	2009	2010	2011	2012	2013	2009	2010	2011	2012	2013
Asian Dropout Rate 9-12	2	0	1	0	0	90	74	70	60	47
Asian Dropout Rate 9-12 (%)	4.2	0.0	1.5	0.0	0.0	1.9	1.4	1.4	1.2	0.9
Black Dropouts 9-12	12	20	14	7	8	3,298	3,369	3,429	3,062	2,274
Black Dropout Rate 9-12 (%)	3.8	6.3	4.8	2.4	2.5	6.4	6.7	7.2	6.8	5.1
Hispanic Dropouts 9-12	4	2	1	0	0	376	357	444	361	329
Hispanic Dropout Rate 9-12 (%)	8.2	3.1	1.1	0.0	0.0	4.5	4.0	4.6	3.5	3.0
Indian Dropouts 9-12	1	0	0	0	2	60	37	36	40	39
Indian Dropout Rate 9-12 (%)	28.6	0.0	0.0	0.0	14.8	4.5	2.7	2.6	3.0	3.1
White Dropouts 9-12	65	49	49	33	28	6,196	4,754	4,431	4,009	3,438
White Dropout Rate 9-12 (%)	2.4	1.8	1.7	1.1	0.9	2.8	2.2	2.1	2	1.7
Total Dropouts 9-12	84	71	65	40	39	10,020	8,591	8,460	7,635	6,239
Total Dropout Rate 9-12 (%)	2.7	2.2	1.9	1.1	1	3.5	3.1	3.1	2.8	2.3
Source: Missouri Department of Elementary and Secondary Education										
Data as of: 5/18/2014										



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

4 YEAR GRADUATION RATE 2011-2013						
	WENTZVILLE R-IV			MISSOURI		
	2011	2012	2013	2011	2012	2013
Total Number of Graduates	733	704	807	62,093	58,721	58,522
Number of Students	822	751	858	79,015	70,163	68,292
Graduation Rate (%)	89.2	93.7	94.1	78.6	83.7	85.7
Total Number of Asian Graduates	14	16	14	1,032	1,014	1,154
Number of Asian Students	17	17	15	1,197	1,155	1,265
Asian Graduation Rate (%)	82.4	94.1	93.3	86.2	87.8	91.2
Total Number of Black Graduates	74	51	65	10,520	8,996	8,714
Number of Black Students	92	60	72	17,005	13,053	12,111
Black Graduation Rate (%)	80.4	85.0	90.3	61.9	68.9	72.0
Total Number of American Indian Graduates	2	1	4	284	316	273
Number of American Indian Students	2	1	4	382	366	333
American Indian Graduation Rate (%)	100.0	100.0	100.0	74.4	86.3	82.0
Total Number of Hispanic Graduates	20	20	22	1,919	1,974	2,149
Number of Hispanic Students	21	21	23	2,639	2,530	2,664
Hispanic Graduation Rate (%)	95.2	95.2	95.7	72.7	78.0	80.7
Total Number of White Graduates	623	613	697	47,787	45,790	45,461
Number of White Students	690	649	738	57,184	52,324	51,002
White Graduation Rate (%)	90.3	94.5	94.4	83.6	87.5	89.1
Total Number of Male Graduates	382	361	418	30,986	29,084	29,480
Number of Male Students	428	390	454	41,333	36,085	35,322
Male Graduation Rate (%)	89.3	92.6	92.1	75.0	80.6	83.5
Total Number of Female Graduates	351	343	389	31,107	29,637	29,042
Number of Female Students	394	361	404	37,682	34,078	32,970
Female Graduation Rate (%)	89.1	95.0	96.3	82.6	87.0	88.1
<p><u>Source:</u> Missouri Department of Elementary and Secondary Education Data as of: 5/18/2014</p>						





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

GRADUATE ANALYSIS 2009-2013										
	WENTZVILLE R-IV					MISSOURI				
	2009	2010	2011	2012	2013	2009	2010	2011	2012	2013
Number of Previous Years Graduates	670	670	750	754	728	61,902	62,787	64,057	62,963	61,391
Percent of Previous Years Graduates										
Entering a 4yr. College/University %	39.3	45.1	41.7	39.3	38.7	38.8	36.5	35.9	36.6	36.5
Entering a 2yr. College %	39.6	40.0	31.2	33.0	35.4	26.9	29.2	31.2	32.0	30.7
Entering a Postsecondary (Technical) Institution %	0.1	1.6	2.5	1.6	3.3	2.6	2.6	2.5	2.4	2.5
Entering the Work Force %	15.2	6.0	14.0	13.0	17.0	19.0	16.6	15.6	15.8	17.3
Entering the Military %	3.6	2.1	3.2	2.8	3.0	3.0	3.0	2.9	2.7	3.0
Entering Some Other Field %	0.0	0.6	7.2	7.2	1.8	3.7	5.3	6.3	5.4	5.8
Status Unknown %	2.2	4.6	0.1	3.2	0.7	5.2	5.8	5.2	5.1	4.1
Source: Missouri Department of Elementary and Secondary Education										
Data as of: 5/18/2014										

AMERICAN COLLEGE TEST (ACT) 2009-2013										
	WENTZVILLE R-IV					MISSOURI				
	2009	2010	2011	2012	2013	2009	2010	2011	2012	2013
# of Graduates	670	750	754	728	834	62,787	64,058	63,013	61,599	*0
# of Graduates at or above National Average	286	351	353	351	386	21,547	22,628	22,701	23,135	*0
% of Graduates at or above National Average	42.70	46.80	46.80	48.20	46.30	34.30	35.30	36.00	37.60	*0.00
% of Graduates Tested	66.57	70.40	68.83	69.51	64.87	61.94	63.42	64.25	66.82	*0.00
Composite ACT Score	22.0	22.1	22.4	22.6	22.7	21.6	21.6	21.6	21.6	*0
*Data unavailable at this time										
Source: Missouri Department of Elementary and Secondary Education										
Data as of: 5/18/2014										





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

FINANCE REPORT 2009-2013										
	WENTZVILLE R-IV					MISSOURI				
	2009	2010	2011	2012	2013	2009	2010	2011	2012	2013
Total Enrollment	11,636	12,121	12,603	13,103	13,660	889,301	889,624	887,421	862,264	886,469
Average Daily Attendance (ADA)	10,493.10	10,941.52	11,887.40	12,346.03	12,898.60	850,596.52	849,683.44	838,931.53	818,642.79	844,102.99
Total Expenditures	\$116,354,966	\$164,621,328	\$132,484,768	\$201,635,885	\$195,339,222	\$11,194,638,276	\$11,179,146,023	\$9,926,792,498	\$11,169,914,420	\$11,075,403,822
Total Current Exp.	\$92,908,695	\$98,968,945	\$107,437,324	\$111,569,402	\$117,053,912	\$8,222,735,360	\$8,285,462,516	\$8,081,393,557	\$7,880,502,263	\$8,251,405,959
Current Exp per ADA	\$8,854.00	\$9,045.00	\$9,037.00	\$9,036.00	\$9,077.00	\$9,412.17	\$9,639.36	\$9,619.13	\$9,487.38	\$9,839.67
% of Revenue in the Operating Funds: Local includes Local, County, and Prop. C Monies.										
Local (%)	72.03	68.30	65.00	64.88	63.09	57.82	56.04	57.03	59.01	58.39
State (%)	24.15	24.30	27.50	30.72	33.71	33.80	28.92	29.31	31.76	32.59
Federal (%)	3.81	7.40	7.50	4.39	3.20	8.38	15.04	13.65	10.13	9.02
Assessed Valuation	\$1,587,161,378	\$1,505,878,632	\$1,519,900,195	\$1,476,024,281	\$1,501,010,846	\$91,986,671,942	\$90,698,251,626	\$90,713,849,047	\$89,200,779,060	\$90,184,341,192
Tax Rates										
Tax Rate Ceiling										
Operating Funds	3.5746	3.8130	3.8172	4.2410	4.2410	3.5674	3.5799	3.5556	3.6366	3.6204
Adjusted Tax Rate										
Incidental	1.8246	2.0430	2.0472	2.3491	2.4491	3.2448	3.2825	3.3375	3.3561	3.3456
Teachers	1.6100	1.6300	1.6300	1.4300	1.3300	0.1674	0.1638	0.1568	0.1498	0.1460
Debt Service	0.7700	0.7700	0.7700	0.7700	0.7700	0.4108	0.4131	0.4179	0.4292	0.4291
Capital Projects	0.1400	0.1400	0.1400	0.4400	0.4400	0.0655	0.0641	0.0613	0.0595	0.0618
Source: Missouri Department of Elementary and Secondary Education										
Data as of: 5/18/2014										





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

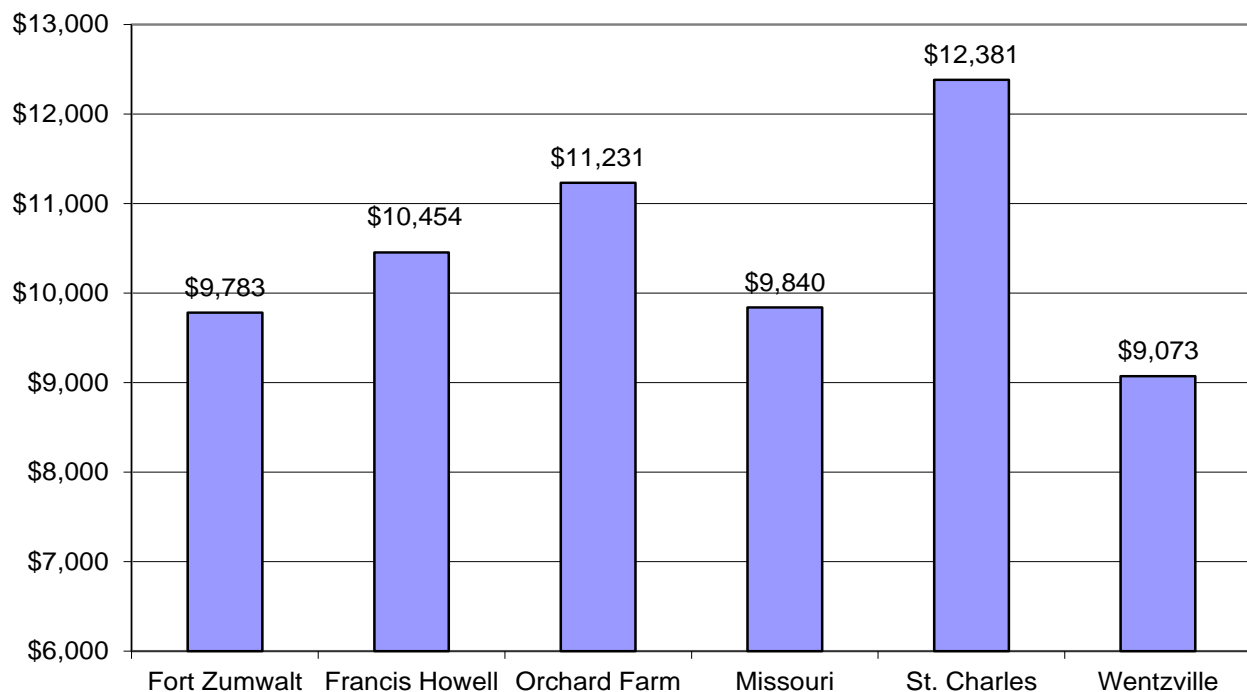
ADDRESSING STUDENT NEEDS

The District is committed to providing the best opportunities to all of its students. The District has three elementary schools (Duello, Lakeview, and Prairie View) which qualify for additional resources for reading intervention under Title I as part of No Child Left Behind. The District also continues to provide resources for Read 180 and System 44 reading intervention programs to provide support for all struggling readers in the District. Credit recovery courses for students at our alternative school and both high schools are offered through e2020 web-based coursework.

ACADEMIC EFFICIENCY

The District has demonstrated the ability to produce high student achievement at an economical price. Wentzville R-IV School District spends less than the state average per pupil and less than surrounding districts while students perform in the top 10% of school districts on state achievement tests.

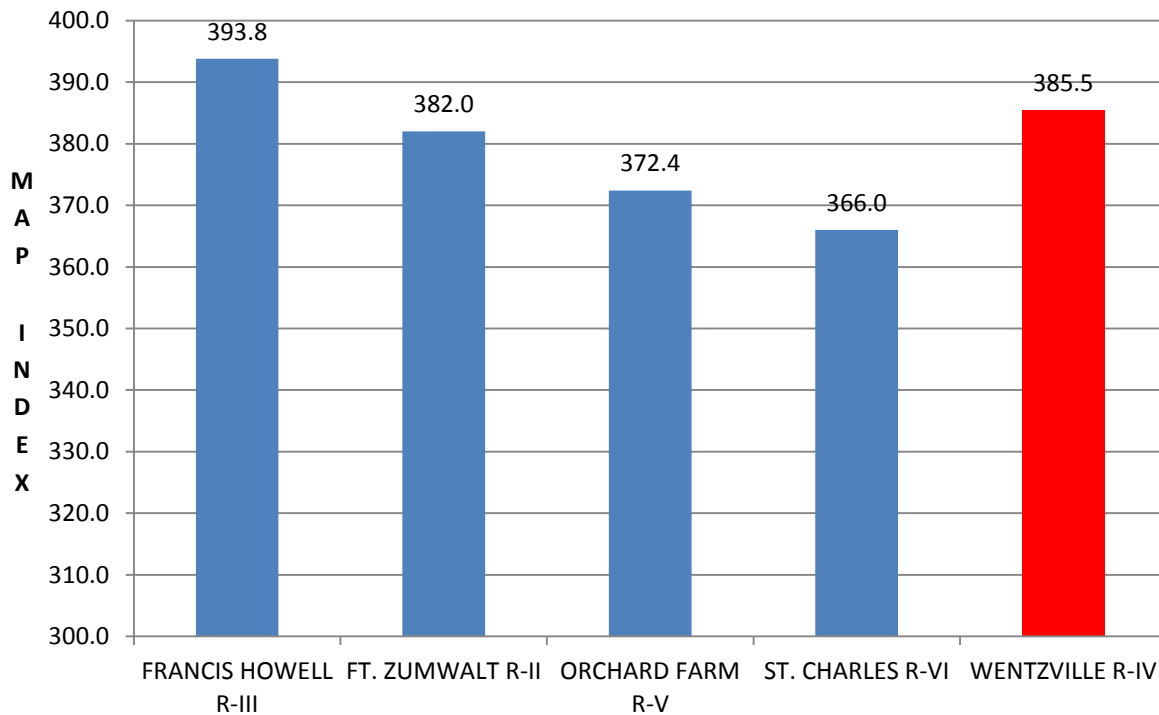
**St. Charles County School Districts
2012-2013 Expenditures per ADA**





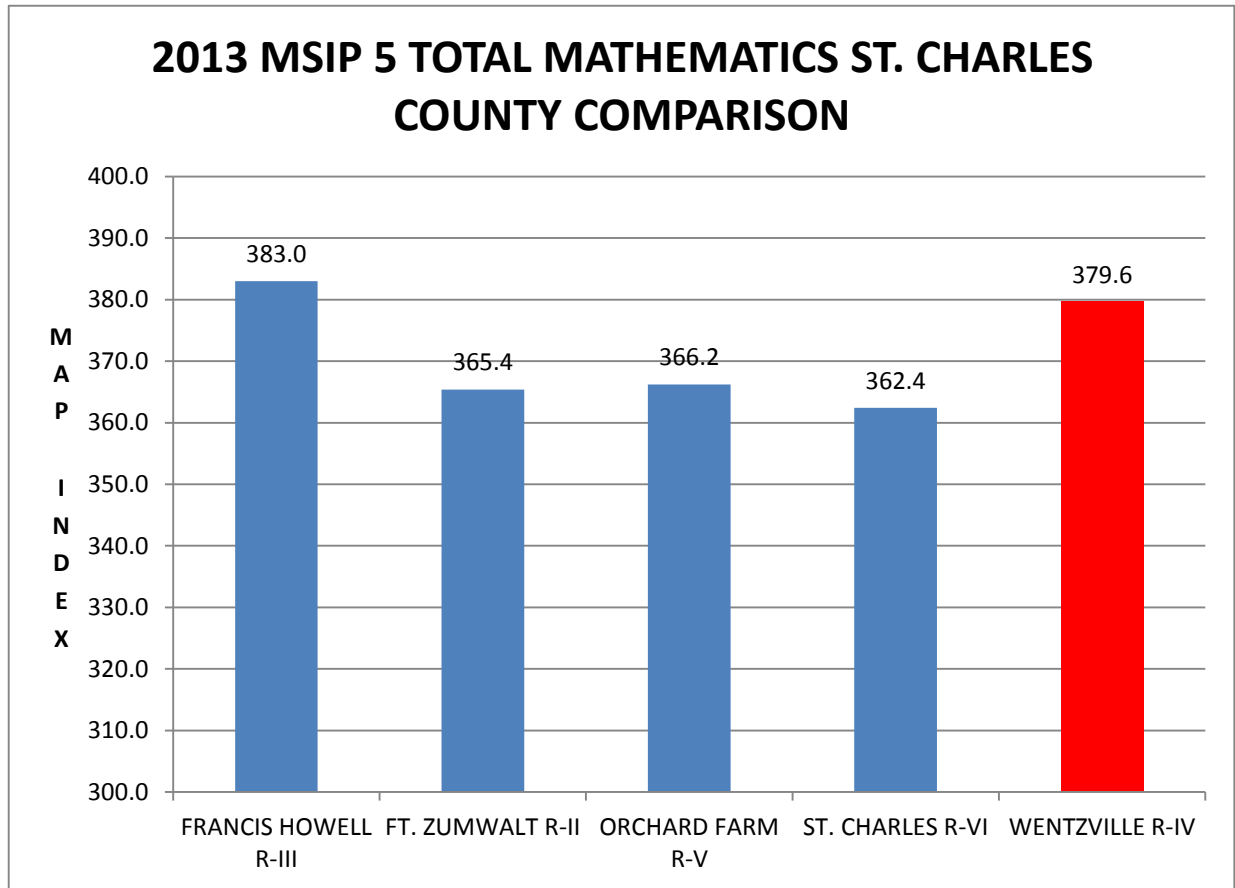
WENTZVILLE R-IV SCHOOL DISTRICT
2014-2015 ANNUAL BUDGET

**2013 MSIP 5 TOTAL ENGLISH LANGUAGE ARTS
ST. CHARLES COUNTY COMPARISON**





**WENTZVILLE R-IV SCHOOL DISTRICT
2014-2015 ANNUAL BUDGET**



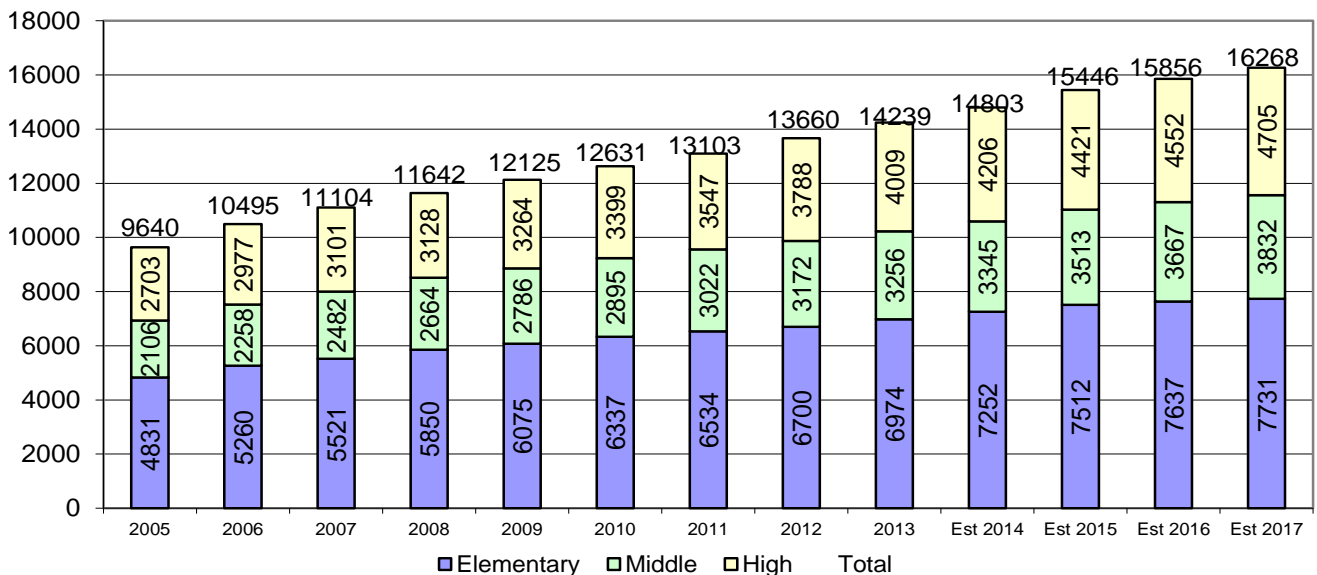


WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

ENROLLMENT PROJECTION METHODOLOGY AND ANALYSIS

Projecting enrollment is a key planning tool for any district, but takes on an even more critical role for Wentzville R-IV as the fastest growing school district in the state. The District uses a combination of data points to predict enrollment. Cohort survival is the underlying basis for enrollment assumptions, modified by a variety of other factors. The District analyzes birth rate data, permits for new housing construction, and historical growth trends by school location to establish enrollment projections. The District has doubled in size over the past decade and continues to grow by an average of 500 students per year. The availability of undeveloped lots and unoccupied housing adds to the existing young family population creating an expectation of continued enrollment growth.

SEPTEMBER ENROLLMENT HISTORY AND PROJECTIONS



School Level	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Elementary	4,831	5,260	5,521	5,850	6,075	6,337	6,534	6,700	6,974	7,252	7,512	7,637	7,731
Middle	2,106	2,258	2,482	2,664	2,786	2,895	3,022	3,172	3,256	3,345	3,513	3,667	3,832
High	2,703	2,977	3,101	3,128	3,264	3,399	3,547	3,788	4,009	4,206	4,421	4,552	4,705
Total	9,640	10,495	11,104	11,642	12,125	12,631	13,103	13,660	14,239	14,803	15,446	15,856	16,268



WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

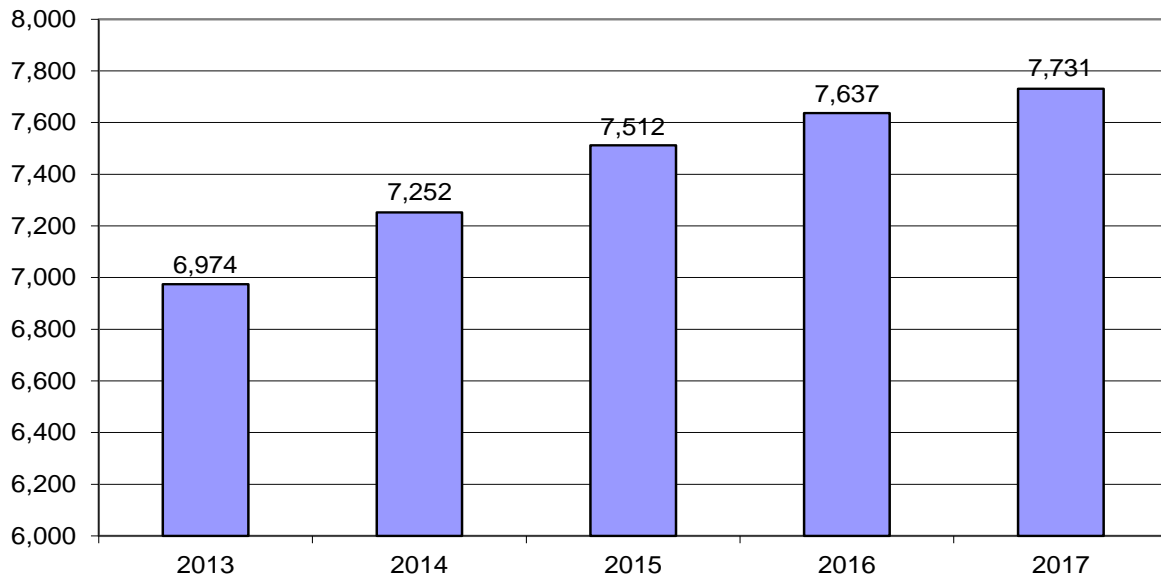
SEPTEMBER ENROLLMENT BY GRADE AND BUILDING

By Grade Level	2013	2014	2015	2016	2017
K	1,180	1,218	1,254	1,274	1,296
1	1,153	1,217	1,255	1,273	1,293
2	1,200	1,190	1,256	1,274	1,292
3	1,174	1,236	1,225	1,275	1,293
4	1,147	1,210	1,276	1,244	1,294
5	1,120	1,181	1,246	1,297	1,263
6	1,089	1,141	1,208	1,262	1,314
7	1,071	1,111	1,167	1,223	1,279
8	1,086	1,093	1,138	1,182	1,239
9	1,096	1,123	1,143	1,131	1,256
10	1,014	1,116	1,148	1,157	1,144
11	953	1,014	1,116	1,148	1,157
12	942	953	1,014	1,116	1,148
GRAND TOTAL	14,225	14,803	15,446	15,856	16,268
By Building	2013	2014	2015	2016	2017
Heritage Primary	593	607	648	660	672
Heritage Intermediate	559	614	648	654	655
Boone Trail	919	938	959	973	987
Green Tree	715	707	680	673	680
Crossroads	772	776	774	754	724
Prairie View	604	628	655	666	695
Peine Ridge	671	670	685	691	689
Duello	776	811	858	892	907
Lakeview	691	754	789	812	842
Discovery Ridge	674	747	816	862	880
Total Elementary	6,974	7,252	7,512	7,637	7,731
WMS	1,162	1,181	1,253	1,285	1,356
SMS	1,162	1,200	1,267	1,310	1,321
FMS	922	964	993	1,072	1,155
Total MS	3,246	3,345	3,513	3,667	3,832
Holt	1,729	1,722	1,680	1,673	1,714
Timberland	1,997	1,891	1,792	1,602	1,650
Liberty	279	593	949	1,277	1,341
Total HS	4,005	4,206	4,421	4,552	4,705
GRAND TOTAL	14,225	14,803	15,446	15,856	16,268

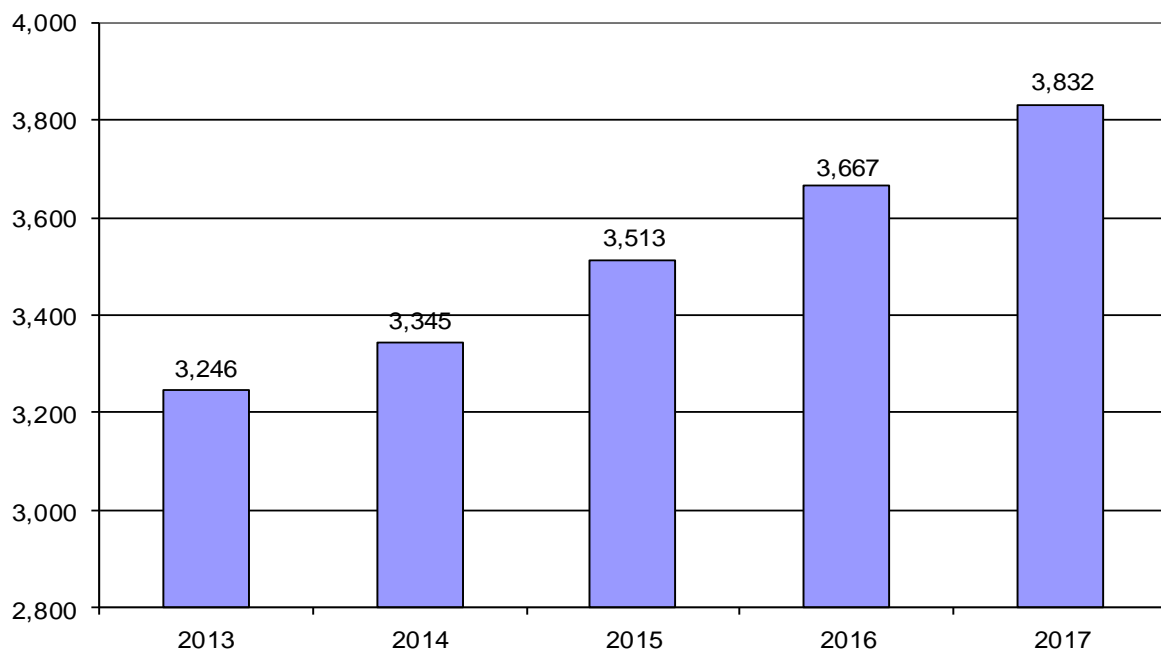


WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

Combined Elementary Enrollment



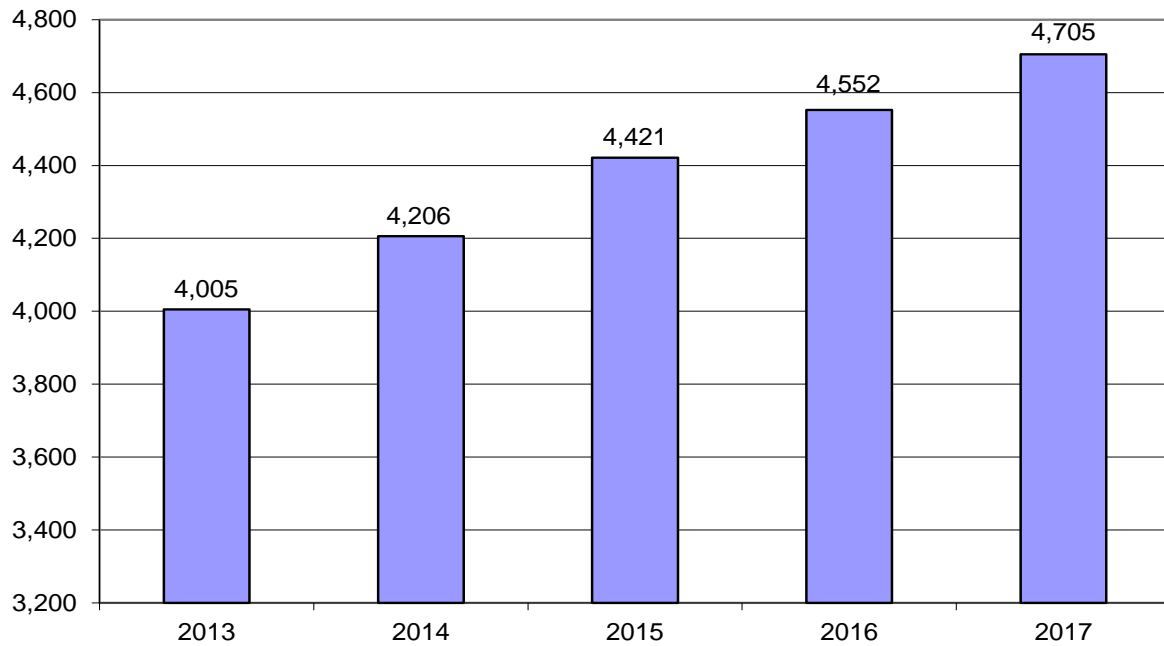
Combined Middle School Enrollment





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

Combined High School Enrollment





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

SPECIAL EDUCATION DISTRICT PROFILE

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

As required by the Individuals with Disabilities Education Improvement Act of 2004, the Missouri State Performance Plan (SPP) is a six-year 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 district in relation to the targets established in the SPP. The State Performance Plan can be found online at: <http://www.dese.mo.gov/divspeced/SPPpage.html>

The purpose of this profile is to:

- a. Provide information to the public about the performance of districts on the SPP Indicators
- b. 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 targets for each performance 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 <http://www.dese.mo.gov/divspeced/DataCoord/documents/DistrictProfileReviewGuide.pdf> for the Special Education Profile Review Guide

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

Version: September 2013
Printed: 9/16/2013



WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

SPP Targets and District Status						
SPP Indicator*			District Data 2012-13		Target 12-13	
Early Childhood Special Education Data (Table A)						
ECSE children in regular EC program receiving majority of services in EC (SPP 6A)			16.51%	Not Met	≥	47.30%
ECSE children in special education separate class, school or residential setting (SPP 6B)			53.67%	Not Met	≤	22.80%
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	=	100.00%
Percent of children in ECSE who demonstrated improved: (SPP 7)	Positive social-emotional skills:	Summary Statement 1	100.00%	Met	≥	92.70%
		Summary Statement 2	34.21%	Not Met	≥	55.60%
	Acquisition and use of knowledge and skills:	Summary Statement 1	100.00%	Met	≥	93.80%
		Summary Statement 2	39.47%	Not Met	≥	42.40%
	Use of appropriate behaviors to meet needs:	Summary Statement 1	100.00%	Met	≥	90.70%
		Summary Statement 2	55.26%	Not Met	≥	60.70%
Child Count and Educational Environment Data (Table B)						
Percent of children with IEPs inside regular class at >79% of the day (SPP 5A)			71.08%	Met	≥	59.50%
Percent of children with IEPs inside regular class less than 40% of the day (SPP 5B)			6.71%	Met	≤	10.20%
Percent of children with IEPs served in separate settings (SPP 5C)			2.48%	Met	≤	3.50%
Was district identified as having disproportionality of racial/ethnic groups in special education or in specific disability categories that is the result of inappropriate identification? (SPP 9/10)			No			
Assessment Data (Table C)						
Participation rate for children with IEPs on statewide assessment for Communication Arts (grades 3-8, HS) (SPP 3B)			99.63%	Met	≥	95.00%
Participation rate for children with IEPs on statewide assessment for Mathematics (grades 3-8, HS) (SPP 3B)			99.54%	Met	≥	95.00%
Proficiency rate for children with IEPs on statewide assessment for Communication Arts (grades 3-8, HS) (SPP 3C)			31.15%	Not Met	≥	57.90%
Proficiency rate for children with IEPs on statewide assessment for Mathematics (grades 3-8, HS) (SPP 3C)			34.42%	Not Met	≥	58.60%
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	=	100.00%
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	≥	80.00%
Suspension/Expulsion Data (Table F)						
Was district identified as having significant discrepancies in suspension/expulsion rates? (SPP 4A)			No			
Was district identified as having a significant discrepancies in suspension/expulsion rates by race/ethnicity (SPP 4B)**			No			
Secondary Transition Data (Table G)						
Graduation rate for students with disabilities (SPP 1)			82.50%	Met	≥	71.50%
Dropout rate for students with disabilities (SPP 2)			1.15%	Met	≤	4.80%
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	=	100.00%
Percent of youth who had IEPs, are no longer in secondary school and who have been: (SPP 14)	enrolled in higher education		29.81%	Met	≥	24.40%
	enrolled in higher education or competitively employed		72.12%	Met	≥	46.90%
	total employed / continuing education		77.88%	Met	≥	51.30%

* Only those indicators for which data are available and/or targets have been established are included in this summary

** Data are collected from districts in conjunction with their Monitoring review, so data is not available for all districts every year. For districts with data, the met/not met call for compliance indicators is pending finalization of the compliance desk review of district data



WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

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

Early Childhood Special Education Child Count and Participation Rates (A1)

The following indicates the number of children who are eligible to receive early childhood special education services.

Total Early Childhood 3-PK5				
	2010-11	2011-12	2012-13	State: 2012-13
Child Count	207	198	218	11,353
Participation Rate	6.26%	5.93%	6.60%	5.76%

Source: District reported data via MOSIS Student Core (December cycle) and 2010 census data

Participation Rate = Child Count / Census

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

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

Educational Environments	2010-11		2011-12		2012-13		State 2012-2013
	#	%	#	%	#	%	%
<i>In the regular early childhood program:</i>	56	27.05%	73	37.24%	71	32.57%	56.89%
♦ 10+ hours with majority of sped services in:							
EC Program*	10	4.83%	20	10.20%	35	16.06%	25.28%
Other Location	33	15.94%	29	14.80%	22	10.09%	21.25%
♦ less than 10 hours with majority of sped services in:							
EC Program*	0	0.00%	4	2.04%	1	0.46%	4.72%
Other Location	13	6.28%	20	10.20%	13	5.96%	5.64%
Separate Class	129	62.32%	102	52.04%	106	48.62%	29.99%
Separate School	2	0.97%	2	1.02%	11	5.05%	1.46%
Residential Facility	0	0.00%	0	0.00%	0	0.00%	0.00%
Home	0	0.00%	4	2.04%	6	2.75%	1.00%
Service Provider location	20	9.66%	15	7.65%	24	11.01%	10.65%
Total Early Childhood	207	100.00%	198	100.00%	218	100.00%	100.00%
Total attending and receiving majority of services in early childhood program* (SPP 6A)	10	4.83%	24	12.24%	36	16.51%	30.00%
Total separate placement** (SPP 6B)	131	63.29%	104	53.06%	117	53.67%	31.45%

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	2008-09	2009-10	2010-11	2011-12	2012-13
Number referred and eligible	NA	NA	11	NA	NA
IEPs developed within acceptable timelines	NA	NA	11	NA	NA
Percent developed within acceptable timelines	NA	NA	100.00%	NA	NA
State % developed within acceptable timelines	95.00%	98.58%	99.46%	95.90%	94.20%

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



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

Early Childhood Outcome Data (SPP 7) (A4)

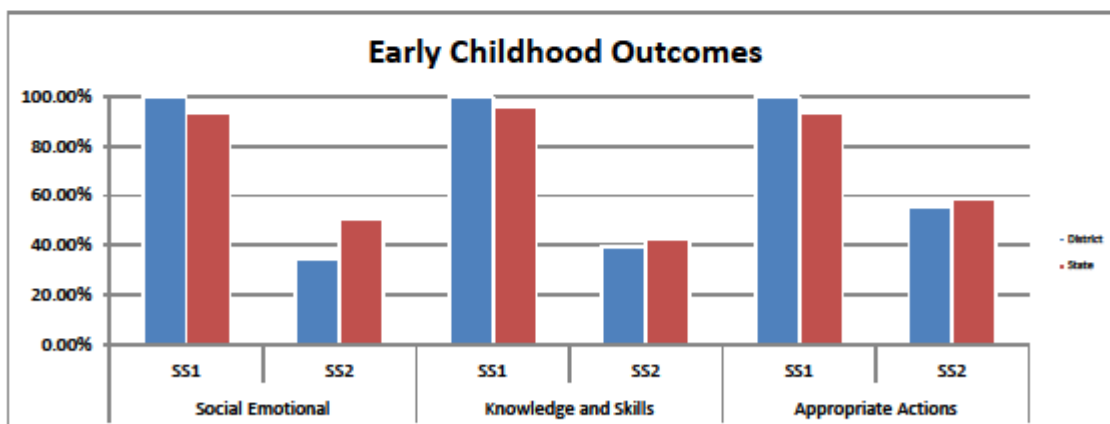
Districts are required to assess children's abilities when they enter and exit ECSE. The following table indicates the progress, or outcome, made between entering and exiting ECSE for children who exited ECSE during the reporting year.

2012-2013 School Year	Social Emotional Skills			Acquiring and Using Knowledge and Skills			Taking Appropriate Action to Meet Needs		
Outcomes:	#	%	State %	#	%	State %	#	%	State %
Percent of children who									
a. did not improve functioning	0	0.00%	1.11%	0	0.00%	1.05%	0	0.00%	1.14%
b. improved functioning but not sufficient to move nearer to functioning comparable to same-age peers	0	0.00%	3.96%	0	0.00%	2.31%	0	0.00%	3.86%
c. improved functioning to a level nearer to same-aged peers but did not reach	25	65.79%	44.40%	23	60.53%	54.04%	17	44.74%	36.55%
d. improved functioning to reach a level comparable to same-aged peers	12	31.58%	28.52%	15	39.47%	32.74%	16	42.11%	32.93%
e. maintained functioning at a level comparable to same-aged peers	1	2.63%	22.01%	0	0.00%	9.86%	5	13.16%	25.71%
Total:	38	100.00%	100.00%	38	100.00%	100.00%	38	100.00%	100.00%
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.		100.00%	93.49%		100.00%	96.27%		100.00%	93.54%
2. Percent of children who were functioning within age expectations by the time they exited.		34.21%	50.52%		39.47%	42.60%		55.26%	58.65%

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

Source: MOSIS Student Core (June cycle)

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



SS1=Summary Statement 1 (see above)

SS2=Summary Statement 2 (see above)



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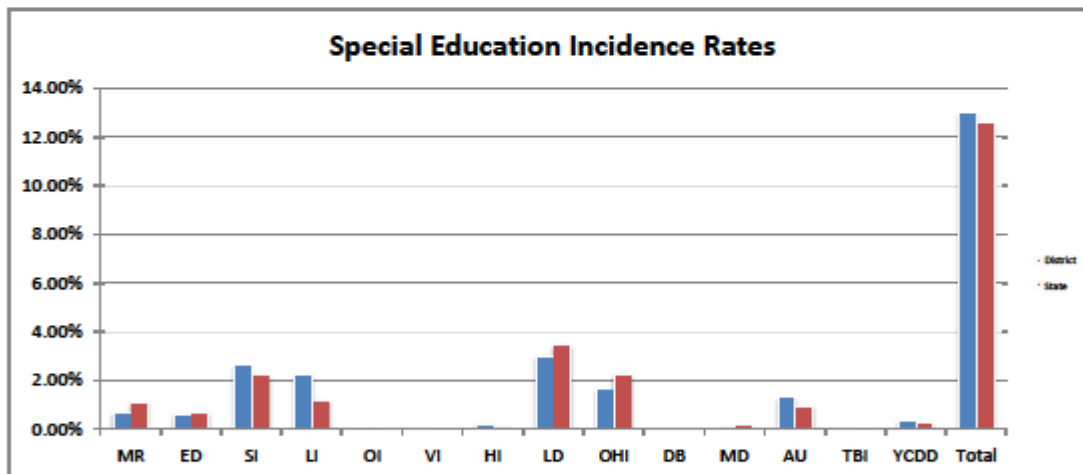
Child Count and Educational Environment Data - (Table B)

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

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

Disability Category	Total	PPPS	Incidence Rate 2012-13	State 2012-13
Mental Retardation/Intellectual Disability	98	0	0.72%	1.12%
Emotional Disturbance	88	0	0.64%	0.70%
Speech Impairment	358	25	2.62%	2.23%
Language Impairment	308	8	2.24%	1.15%
Orthopedic Impairment	9	0	0.07%	0.06%
Visual Impairment	4	0	0.03%	0.05%
Hearing Impairment	29	0	0.21%	0.13%
Specific Learning Disabilities	411	9	3.01%	3.48%
Other Health Impairment	226	0	1.65%	2.27%
Deaf/Blindness	0	0	0.00%	0.00%
Multiple Disabilities	14	0	0.10%	0.17%
Autism	178	4	1.30%	0.96%
Traumatic Brain Injury	5	0	0.04%	0.05%
Young Child w/ Developmental Delay	48	1	0.35%	0.27%
Total	1,774	45	12.99%	12.64%

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 (special education data excludes PPPS students)

School Year: 2012-13	White %	Black %	Hispanic %	Asian %	Indian %	Pacific %	Multi %	Total %
Total District Enrollment (K-12)	85.72%	7.80%	3.13%	2.05%	0.37%	0.05%	0.86%	100.00%
Total IEP Child Count (3-21)	83.26%	10.43%	3.39%	1.28%	0.62%	0.15%	0.87%	100.00%
MR / ID	75.51%	22.45%	2.04%	0.00%	0.00%	0.00%	0.00%	100.00%
Emotional Disturbance	76.14%	15.91%	2.27%	0.00%	2.27%	0.00%	3.41%	100.00%
Speech/Language Impairment	86.12%	10.15%	0.60%	1.94%	0.75%	0.00%	0.45%	100.00%
Specific Learning Disability	85.32%	11.94%	2.24%	0.00%	0.00%	0.00%	0.50%	100.00%
Other Health Impairment	85.02%	8.81%	3.08%	0.00%	1.32%	0.00%	1.76%	100.00%
Autism	87.36%	4.60%	4.02%	2.87%	0.57%	0.00%	0.57%	100.00%

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



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Child Count and Educational Environment Data - (Table B)

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

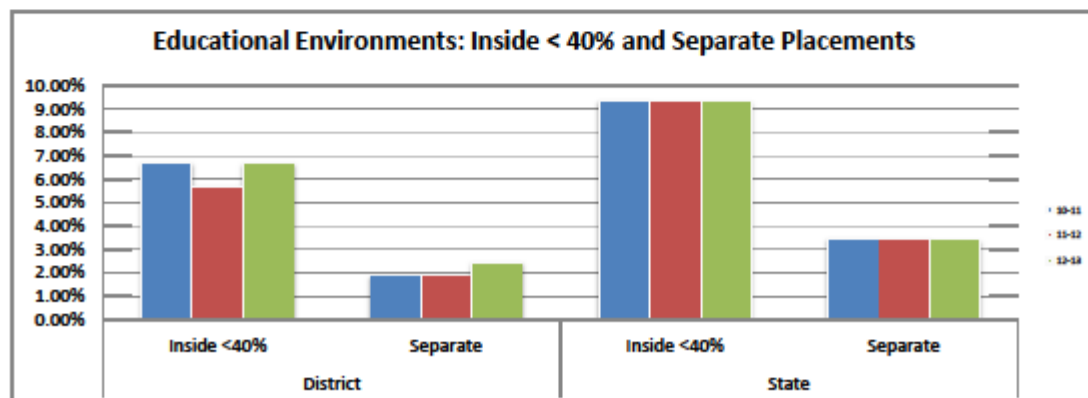
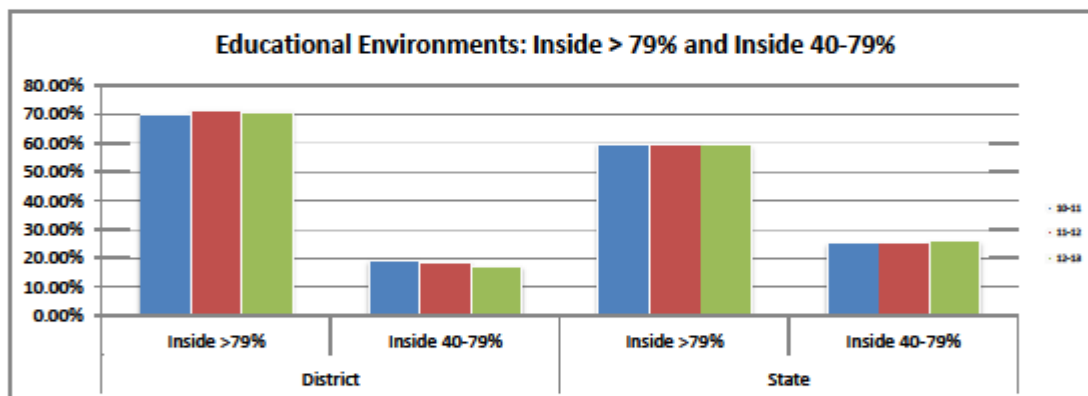
The following table indicates the amount of time that students with disabilities are included in the general education classroom.

Placement Categories	2010-2011		2011-2012		2012-2013		State 2012-2013
	#	%	#	%	#	%	%
Inside Regular Class >79% (SPP 5A)	1,271	70.07%	1,276	71.48%	1,261	71.08%	59.40%
Inside Regular Class 40-79%	349	19.24%	337	18.88%	305	17.19%	25.79%
Inside Regular Class <40% (SPP 5B)	122	6.73%	102	5.71%	119	6.71%	9.33%
Private Separate (Day) Facility*	20	1.10%	24	1.34%	32	1.80%	0.86%
Public Separate (Day) Facility*	4	0.22%	2	0.11%	2	0.11%	1.24%
Homebound/Hospital*	11	0.61%	8	0.45%	10	0.56%	0.61%
Private Residential Facility*	0	0.00%	0	0.00%	0	0.00%	0.01%
Correctional Facility	0	0.00%	0	0.00%	0	0.00%	0.06%
Parentally Placed Private School	37	2.04%	36	2.02%	45	2.54%	1.99%
State Operated Separate School ¹	NA	NA	NA	NA	NA	NA	0.92%
Total School Age	1,814	100.00%	1,785	100.00%	1,774	100.00%	100.00%
Total of Separate Placements* (SPP 5C)	35	1.93%	34	1.90%	44	2.48%	3.43%

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

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

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





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Student Assessment Data - (Table C)

District Annual Measurable Objective (AMO) for Students with Disabilities (SPP 3A)

Student assessment data is evaluated for AMO purposes for a specific subgroups of students, one of which is students with disabilities. For district AMO status, refer to the Missouri Comprehensive Data System (MCDS) Portal at: <https://mdcs.dese.mo.gov/guided inquiry/Pages/State-Assessment.aspx>

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

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
2012-13 - IEP MAP and MAP-A												
	Communication Arts								Mathematics			
3	158	158	43	100.0%	27.2%	28.0%	158	158	50	100.0%	31.6%	32.7%
4	192	192	72	100.0%	37.5%	29.4%	192	192	70	100.0%	36.5%	31.6%
5	173	172	73	99.4%	42.4%	26.7%	173	172	75	99.4%	43.6%	29.3%
6	155	154	40	99.4%	26.0%	22.6%	155	154	54	99.4%	35.1%	28.2%
7	151	151	37	100.0%	24.5%	22.1%	151	151	58	100.0%	38.4%	28.1%
8	127	127	25	100.0%	19.7%	22.4%	122	122	22	100.0%	18.0%	20.8%
HS	117	115	43	98.3%	37.4%	29.3%	126	123	40	97.6%	32.5%	26.8%
3-5	523	522	188	99.8%	36.0%	28.0%	523	522	195	99.8%	37.4%	31.2%
6-8	433	432	102	99.8%	23.6%	22.4%	428	427	134	99.8%	38.4%	25.9%
All	1,073	1,069	333	99.6%	31.2%	25.8%	1,077	1,072	369	99.5%	34.4%	28.4%
2011-12 - IEP MAP and MAP-A												
	Communication Arts								Mathematics			
3	192	191	73	99.5%	38.2%	28.1%	192	191	77	99.5%	40.3%	35.6%
4	189	189	79	100.0%	41.8%	29.5%	189	189	76	100.0%	40.2%	32.2%
5	181	181	55	100.0%	30.4%	28.1%	181	181	69	100.0%	38.1%	31.7%
6	165	165	37	100.0%	22.4%	23.4%	165	165	57	100.0%	34.5%	28.6%
7	130	130	21	100.0%	16.2%	24.0%	130	130	36	100.0%	27.7%	29.7%
8	109	109	29	100.0%	26.6%	21.9%	109	109	30	100.0%	27.5%	22.1%
HS	113	111	48	98.2%	43.2%	36.8%	131	129	32	98.5%	24.8%	26.9%
3-5	562	561	207	99.8%	36.9%	28.6%	562	561	222	99.8%	39.6%	33.2%
6-8	404	404	87	100.0%	21.5%	23.2%	404	404	123	100.0%	30.4%	26.9%
All	1,079	1,076	342	99.7%	31.8%	27.3%	1,097	1,094	377	99.7%	34.5%	29.7%
2010-11 - IEP MAP and MAP-A												
	Communication Arts								Mathematics			
3	190	190	60	100.0%	31.6%	28.5%	190	190	67	100.0%	35.3%	34.5%
4	191	191	54	100.0%	28.3%	30.8%	192	192	64	100.0%	33.3%	33.6%
5	180	180	47	100.0%	26.1%	28.0%	180	180	63	100.0%	35.0%	31.6%
6	147	147	30	100.0%	20.4%	23.6%	147	147	43	100.0%	29.3%	30.5%
7	122	122	31	100.0%	25.4%	21.7%	122	122	37	100.0%	30.3%	25.4%
8	130	130	38	100.0%	29.2%	21.1%	130	130	43	100.0%	33.1%	22.3%
HS	114	105	63	92.1%	60.0%	34.3%	123	111	40	90.2%	36.0%	27.2%
3-5	561	561	161	100.0%	28.7%	29.1%	562	562	194	100.0%	34.5%	33.2%
6-8	399	399	99	100.0%	24.8%	22.2%	399	399	123	100.0%	30.8%	26.2%
All	1,074	1,065	323	99.2%	30.3%	26.9%	1,084	1,072	357	98.9%	33.3%	29.5%

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: Beginning in 2009, high school totals include required End of Course exams (English II and Algebra I) and alternate assessments



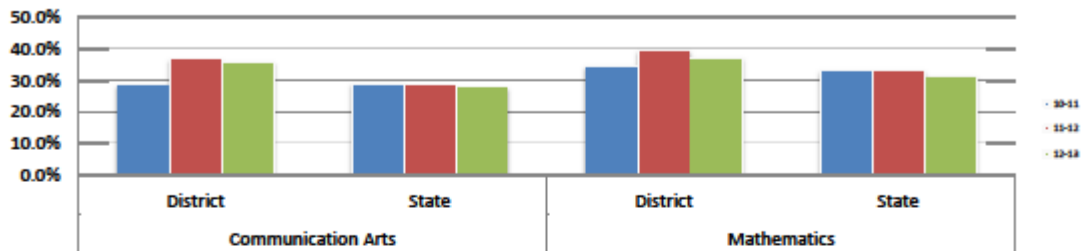
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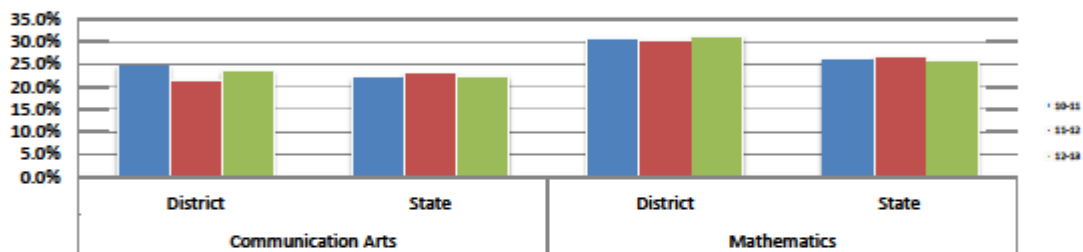
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Student Assessment Data - (Table C)

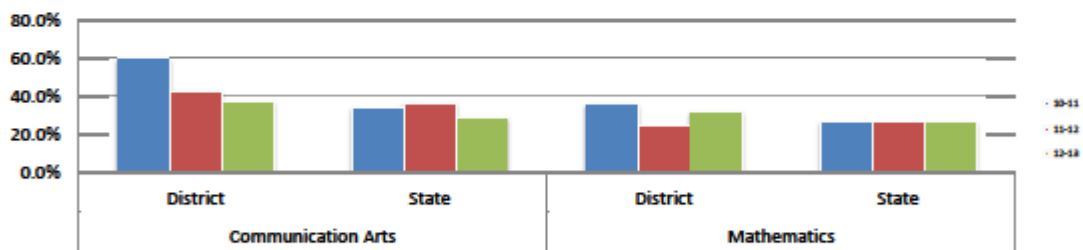
MAP IEP Grades 3-5 Top 2 Percent



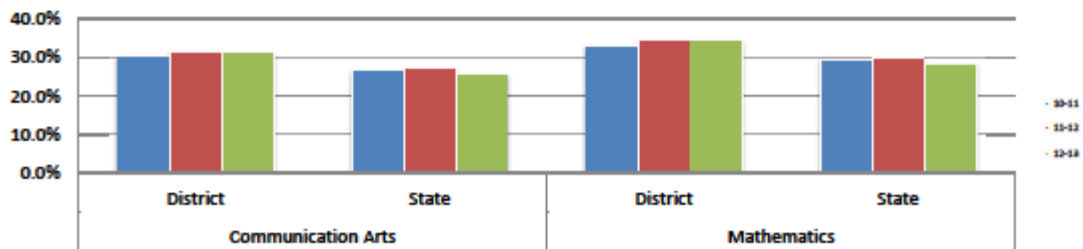
MAP IEP Grades 6-8 Top 2 Percent



MAP IEP High School Top 2 Percent



MAP IEP All Grades Top 2 Percent



HS: Beginning in 2009, high school totals include required End of Course exams (English II and Algebra I) and alternate assessments



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Evaluation, Parent Involvement and Suspension/Expulsion Data - (Tables D, E, and F)

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	2008-09	2009-10	2010-11	2011-12	2012-13
Number evaluated	NA	NA	200	NA	NA
Number within acceptable timelines	NA	NA	193	NA	NA
Percent within acceptable timelines	NA	NA	96.50%	NA	NA
State % within acceptable timelines	97.75%	96.76%	97.75%	97.85%	97.42%

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	2008-09	2009-10	2010-11	2011-12	2012-13
Total Responses	NA	NA	NA	NA	NA
Number Agree/Strongly Agree	NA	NA	NA	NA	NA
% Agree/Strongly Agree	NA	NA	NA	NA	NA
State % Agree/Strongly Agree	69.55%	69.25%	71.39%	77.76%	77.55%

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

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

School Year 2012-2013	Students with Disabilities			Non Disabled 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	104	5.22	10.2	226	1.89	5.4	2.76	1.89
OSS > 10 Days	15	0.75	1.9	44	0.37	0.9	2.05	2.11
ISS - All	244	12.25	12.8	731	6.11	8.5	2.00	1.50
ISS > 10 Days	25	1.26	1.3	83	0.69	0.7	1.81	1.95
Total OSS and ISS	348	17.5	23.0	957	8.00	14.0	2.18	1.65
Incident Counts								
OSS - All	168	8.43	21.2	314	2.62	9.7	3.21	2.19
OSS > 10 Days	15	0.75	2.0	45	0.38	1.0	2.00	2.13
American Indian	1	8.33	2.0	Note: the ratios for the racial/ ethnic groups use the Non- Disabled OSS>10 days for all races as the comparison group			22.15	2.10
Asian	0	0.00	0.8				0.00	0.81
Black	5	2.46	6.0				6.55	6.31
Hispanic	0	0.00	1.4				0.00	1.45
Multi Racial	0	0.00	2.1				0.00	2.16
Pacific Islander	0	0.00	3.1				0.00	3.27
White	9	0.54	1.1				1.44	1.13
ISS - All	630	31.63	31.9	1,823	15.24	19.2	2.08	1.66
ISS > 10 Days	25	1.26	1.3	83	0.69	0.7	1.81	1.95
Total OSS and ISS	798	40.06	53.2	2,137	17.86	28.9	2.24	1.84

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



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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 graduate or drop out from school

Graduation data (SPP1)	2010-11	2011-12	2012-13	State 2012-13
Total Number of IEP Students Graduated	94	93	107	6,523

totals exclude students reported with a speditil reason of 01-Return to regular ed and 17-Parent withdrew

Graduation Cohort data / rates	4yr Rate		5yr Rate		6yr Rate	
	District	State	District	State	District	State
2013 Cohort	2013		2014		2015	
Total Cohort Graduates	99	5,863				
Total Cohort	120	7,678				
Graduation Rate	82.50%	76.36%	NA	NA	NA	NA
2012 Cohort	2012		2013		2014	
Total Cohort Graduates	81	5,901	81	6,373		
Total Cohort	94	8,086	95	7,993		
Graduation Rate	86.17%	72.98%	85.26%	79.73%	NA	NA
2011 Cohort	2011		2012		2013	
Total Cohort Graduates	83	6,815	95	7,340	98	7,543
Total Cohort	113	9,929	117	9,981	115	9,734
Graduation Rate	73.45%	68.64%	81.20%	73.54%	85.22%	77.49%

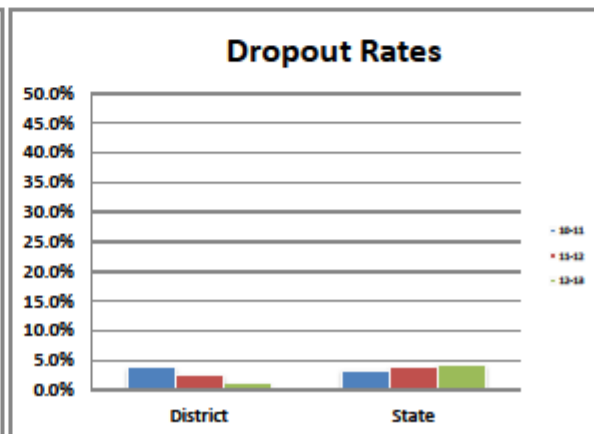
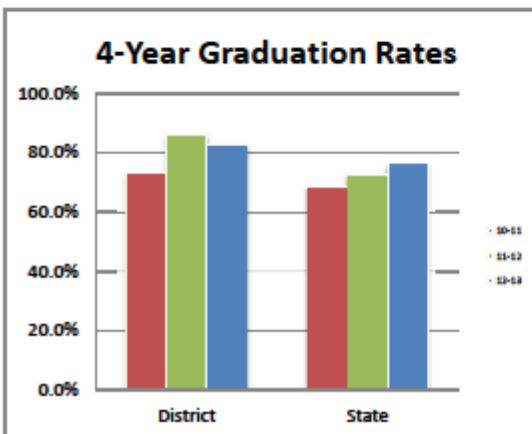
Graduation rate = Number of IEP Graduates in cohort / Total number of IEP students in cohort x 100

Dropout data (SPP 2) (grades 9-12)	2010-11	2011-12	2012-13	State 2012-13
Total students with disabilities grades 9-12	533	547	524	39,616
Number of students with disabilities who dropped	20	14	6	1,662
Dropout rate for students with disabilities	3.75%	2.56%	1.15%	4.20%

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

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

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





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Secondary Transition Data - (Table G)

Secondary Transition Plans (SPP 13) (G2)

IEPs must include coordinated, measurable, annual IEP goals and transition services that will reasonably enable the student to meet their post-secondary goals. The following data show the percent of youth age 18 and above with a

Reporting Year	2008-09	2009-10	2010-11	2011-12	2012-13
Total Reviewed	NA	NA	20	NA	NA
Number Met	NA	NA	20	NA	NA
Percent Met	NA	NA	100.00%	NA	NA
State	88.38%	91.31%	79.96%	82.35%	87.53%

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

Follow-up reported during the 2012-2013 School Year		11-12 Graduates		11-12 Dropouts		Total		State
		#	%	#	%	#	%	%
(1) 2 YR College	completed at least one term	23	24.7%	0	0.0%	23	22.1%	21.8%
(2) 4 YR College		8	8.6%	0	0.0%	8	7.7%	7.4%
(3) Non College		5	5.4%	0	0.0%	5	4.8%	2.6%
(4) Employed (Competitively)	at least 20 hrs per week for 90 days	41	44.1%	1	9.1%	42	40.4%	22.2%
(5) Employed (Not Competitively)		1	1.1%	0	0.0%	1	1.0%	1.5%
(6) Military		2	2.2%	0	0.0%	2	1.9%	2.2%
(7) Other		3	3.2%	0	0.0%	3	2.9%	14.9%
(8) Continuing Education - did not complete one term		3	3.2%	0	0.0%	3	2.9%	4.2%
(9) Employed - less 20 hrs per week or 90 days		3	3.2%	0	0.0%	3	2.9%	5.0%
(10) Unknown		4	4.3%	10	90.9%	14	13.5%	18.2%
(11) Not Available		0		1		1		
Total (excludes Not Available)		93	100.0%	11	100.0%	104	100.0%	100.0%
A. Enrolled in higher education*		31	33.3%	0	0.0%	31	29.8%	29.2%
employed*		74	79.6%	1	9.1%	75	72.1%	53.5%
C. Total Employed / continuing Education*		80	86.0%	1	9.1%	81	77.9%	57.7%

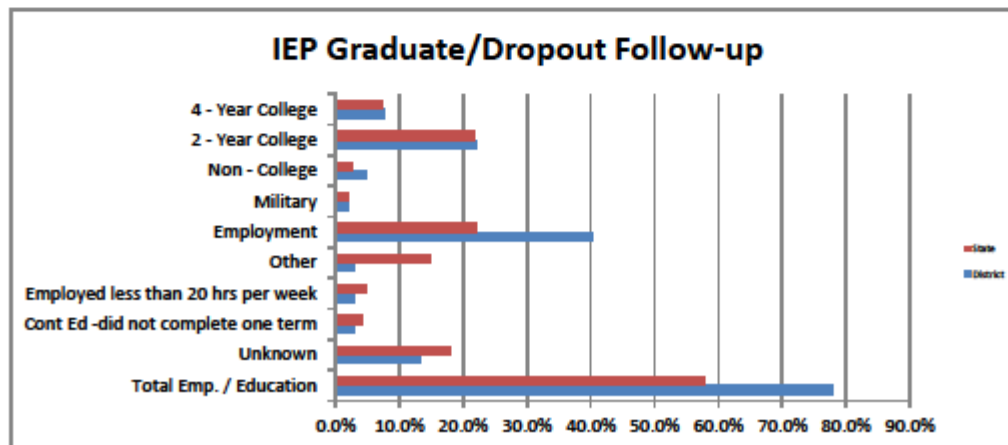
Source: District reported data via MOSIS February Follow-up

*Summary Calculations

A. Enrolled in higher education for at least one complete term [(1) + (2) + (3) + (6)]

(6)]

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





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

PERSONNEL INFORMATION

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

PERSONNEL DATA

	Year	2008	2009	2010	2011	2012	2013
Average Teacher Salary (Regular Term)	Wentzville	\$44,056	\$45,658	\$48,320	\$49,332	\$50,176	\$51,447
	Missouri	\$43,260	\$44,234	\$45,140	\$45,309	\$45,709	\$46,223
Average Teacher Salary (Total*)	Wentzville	\$45,217	\$46,759	\$49,409	\$50,373	\$51,214	\$52,456
	Missouri	\$45,050	\$46,069	\$46,944	\$46,288	\$46,735	\$47,243
Average Administrator Salary	Wentzville	\$87,788	\$95,429	\$96,020	\$97,326	\$99,939	\$101,590
	Missouri	\$80,204	\$82,260	\$83,223	\$83,580	\$84,794	\$86,014
Average Years of Experience	Wentzville	9.2	9.5	10.0	10.2	10.6	10.9
	Missouri	12.3	12.2	12.5	12.5	12.4	12.4
Teachers with a Master Degree or Higher (%)	Wentzville	62.6	57.3	68.9	70.6	74.4	76.1
	Missouri	51.3	53.5	56.0	57.7	58.8	59.1

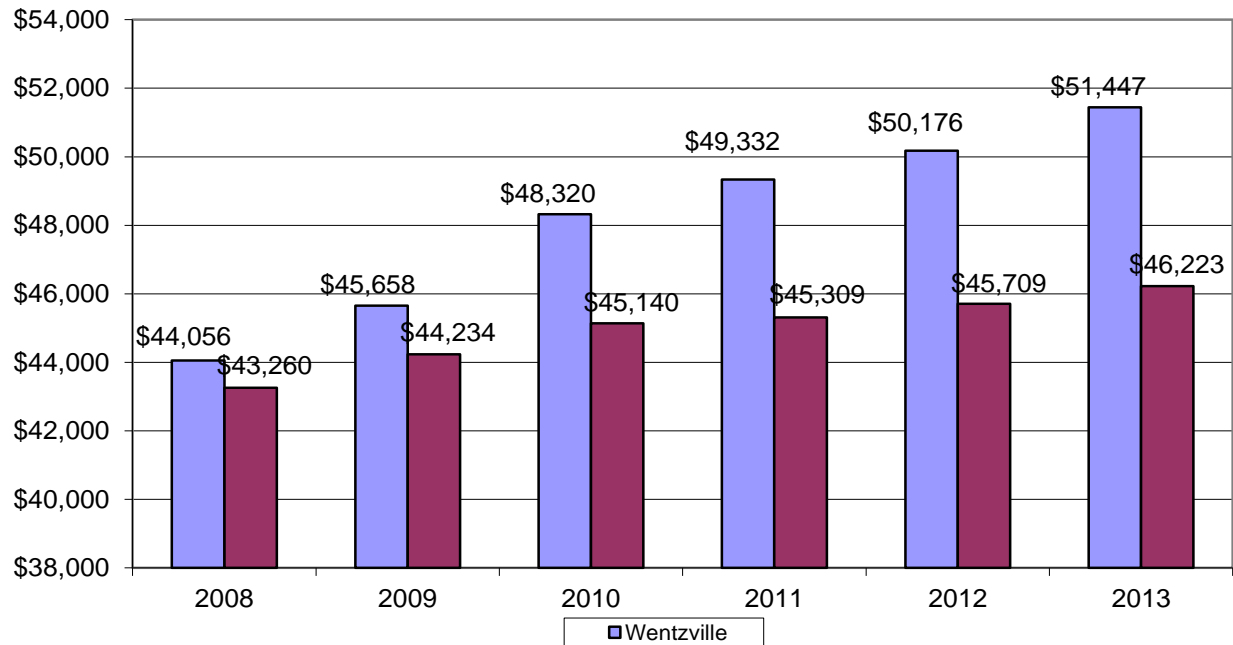
* Includes extended contract salary and extra duty pay





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

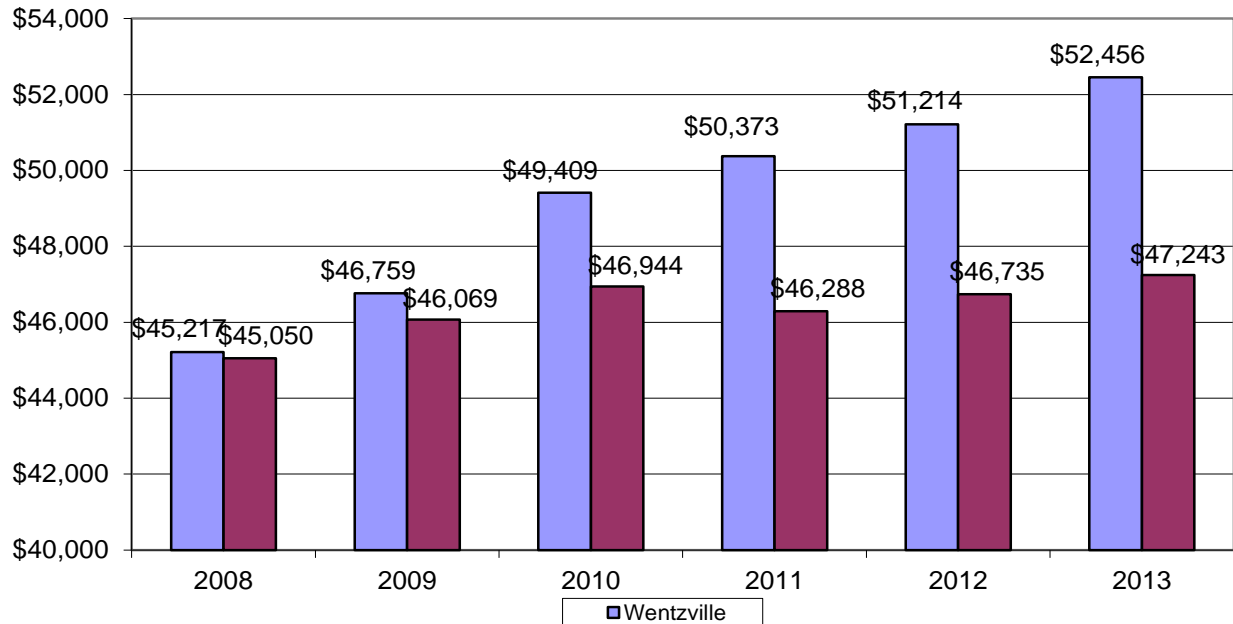
AVERAGE TEACHER SALARY (REGULAR TERM)





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

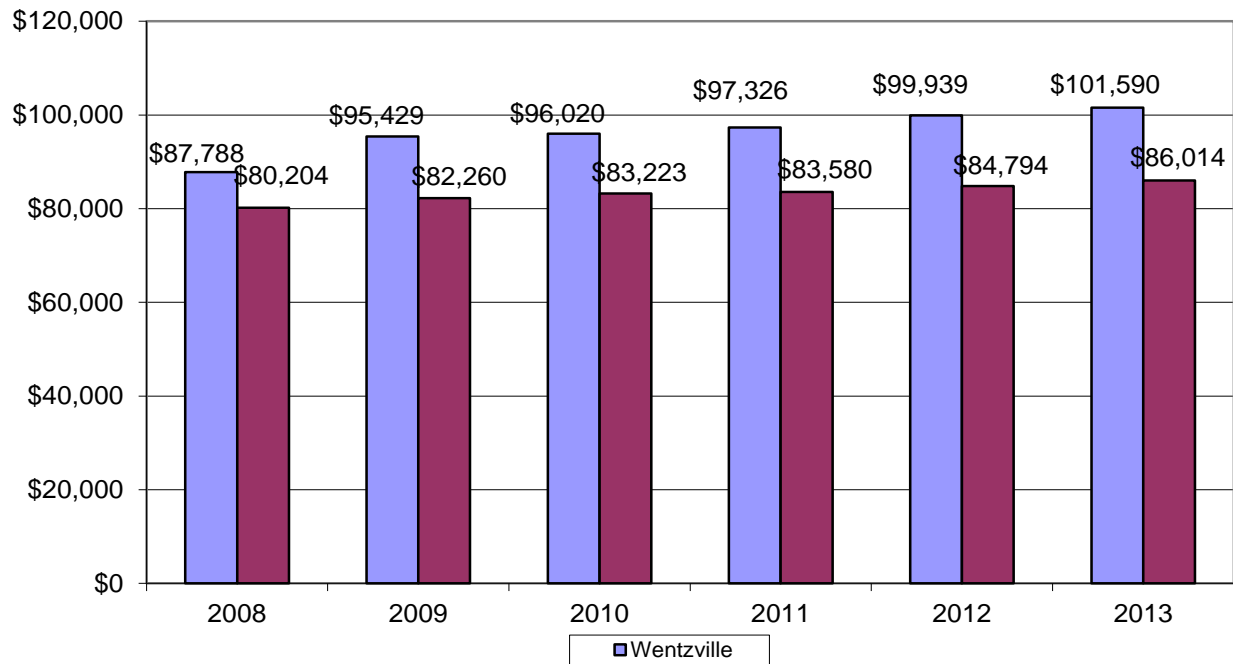
AVERAGE TEACHER SALARY (TOTAL)





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

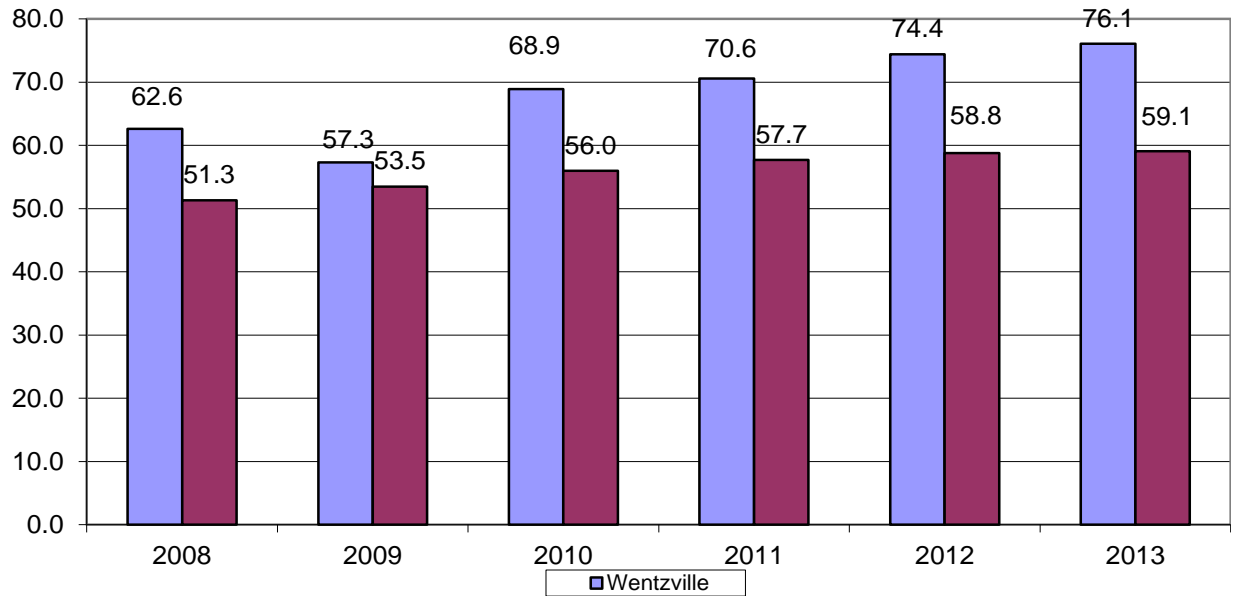
AVERAGE ADMINISTRATOR SALARY





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

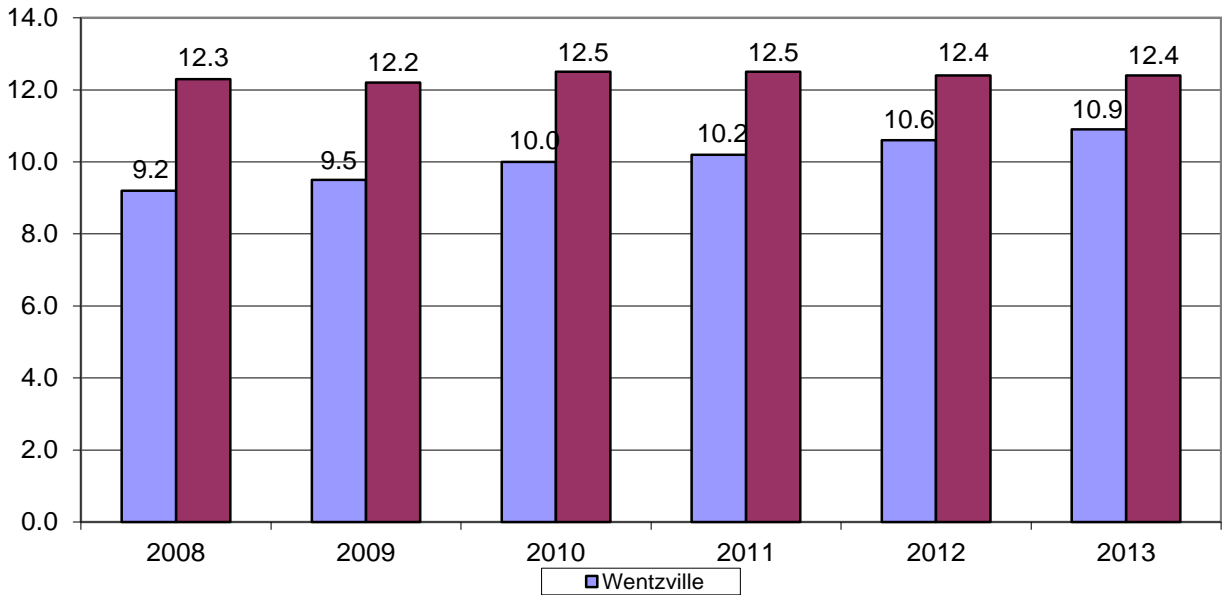
TEACHERS WITH A MASTER DEGREE OR HIGHER (%)





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

AVERAGE YEARS OF EXPERIENCE - TEACHERS





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

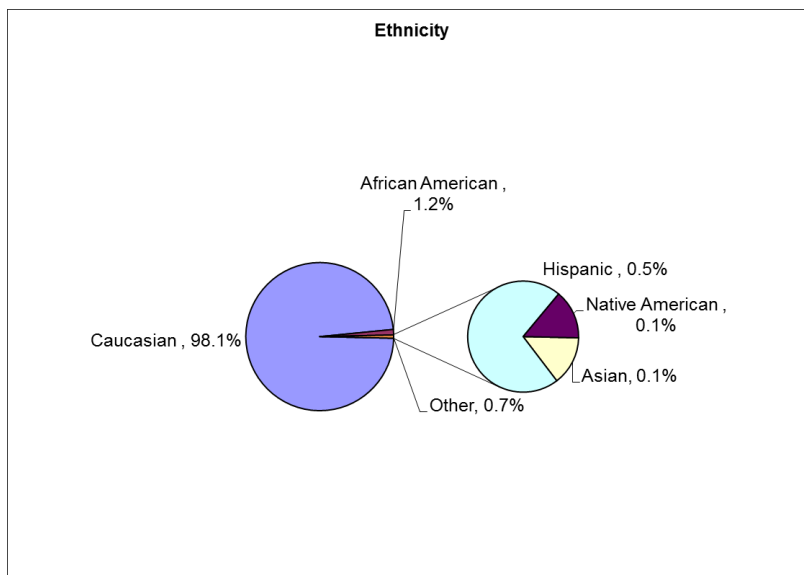
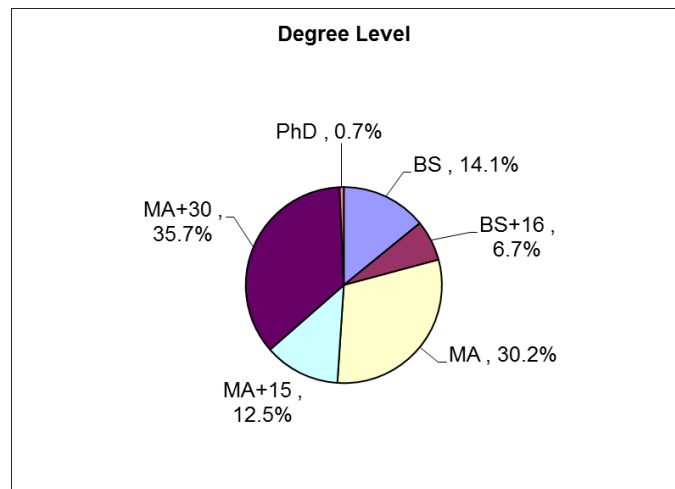
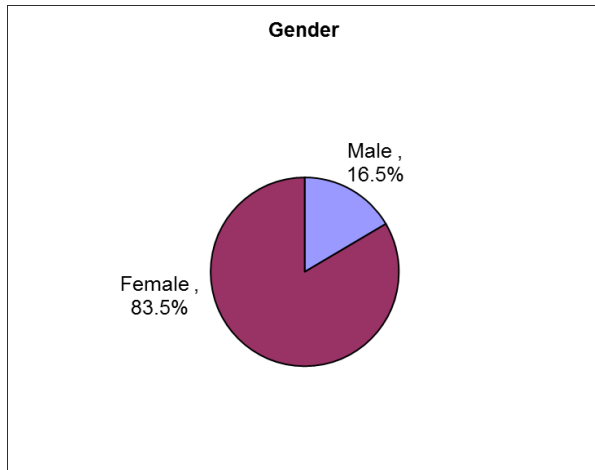
COMPOSITION OF TEACHING STAFF

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-15
	Actual	Actual	Actual	Actual	Actual	Budget
Gender						
Teaching Staff	814	880	902	943	975	1,017
Male Percent	16.8%	15.8%	15.7%	16.0%	16.1%	16.5%
Female Percent	83.2%	84.2%	84.3%	84.0%	83.9%	83.5%
Degree Level						
Teaching Staff	814	880	902	943	975	1,017
BS Percent	18.9%	17.2%	15.2%	13.1%	12.9%	14.1%
BS+16 Percent	9.6%	9.4%	8.3%	7.7%	6.6%	6.7%
MA Percent	29.2%	30.1%	30.6%	31.1%	30.5%	30.2%
MA+15 Percent	12.0%	11.8%	12.0%	13.2%	12.5%	12.5%
MA+30 Percent	30.3%	31.3%	33.6%	34.5%	36.8%	35.7%
PhD Percent	0.0%	0.1%	0.3%	0.4%	0.7%	0.7%
Ethnicity						
Teaching Staff	814	880	902	943	975	1,017
Caucasian Percent	98.1%	97.9%	98.1%	98.6%	98.2%	98.1%
African American Percent	0.9%	1.2%	1.0%	0.9%	1.2%	1.2%
Asian Percent					0.1%	0.1%
Hispanic Percent	0.8%	0.8%	0.8%	0.4%	0.4%	0.5%
Native American Percent	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

BOARD APPROVED STUDENT CALENDAR

WENTZVILLE SCHOOL DISTRICT 2014-2015 Student Calendar

JULY							AUGUST (13)							SEPTEMBER (20)						
S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S
			1	2	3	4							1	2	3	4	5	6		
6	7	8	9	10	11	12	3	4	5	6	7	8	9	7	8	9	10	11	12	13
13	14	15	16	17	18	19	10	11	12	13	14	15	16	14	15	16	17	18	19	20
20	21	22	23	24	25	26	17	18	19	20	21	22	23	21	22	23	24	25	26	27
27	28	29	30	31			24	25	26	27	28	29	30	28	29	30				
							31													
OCTOBER (21/22)							NOVEMBER (17)							DECEMBER (15)						
S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S
				1	2	3							1		1	2	3	4	5	6
5	6	7	8	9	10	11	2	3	4	5	6	7	8	7	8	9	10	11	12	13
12	13	14	15	16	17	18	9	10	11	12	13	14	15	14	15	16	17	18	19	20
19	20	21	22	23	24	25	16	17	18	19	20	21	22	21	22	23	24	25	26	27
26	27	28	29	30	31		23	24	25	26	27	28	29	28	29	30	31			
							30													
JANUARY (18)							FEBRUARY (18)							MARCH (20)						
S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S
					1	2								1	2	3	4	5	6	7
4	5	6	7	8	9	10	1	2	3	4	5	6	7	8	9	10	11	12	13	14
11	12	13	14	15	16	17	8	9	10	11	12	13	14	15	16	17	18	19	20	21
18	19	20	21	22	23	24	15	16	17	18	19	20	21	22	23	24	25	26	27	28
25	26	27	28	29	30	31	22	23	24	25	26	27	28	29	30	31				
APRIL (18)							MAY (18)							JUNE						
S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S
					1	2							1		1	2	3	4	5	6
5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13
12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20
19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27
26	27	28	29	30			24	25	26	27	28	29	30	28	29	30				
							31													
8/13							2/16													
9/1																				
9/2							3/26													
10/29							3/30, 31-4/1													
10/30							4/2-4/3													
10/31							4/6													
11/26							5/25													
11/27-11/28							5/26-5/27													
12/18-12/19							5/27													
12/22-1/2							5/28-6/1													
1/19							*6/2-6/5													
1/20							TBD													
2/13																				

If school is closed or cancelled due to inclement weather, the day must be made up. If there are no school closings or cancellations due to inclement weather, classes will not be in session on make-up days.

Weather Make-Up Dates
(in order taken):

1 - 5/28 6 - 6/1
2 - 5/29 7 - 6/2
3 - 3/30 8 - 6/3
4 - 3/31 9 - 6/4
5 - 4/1 10 - 6/5

K-12	TERM	#Days K-8	#Days 9-12
Q1	10/14	43	43
Q2	12/19	43	44
S1	12/19	86	87
Q3	3/13	46	46
Q4	5/27	46	46
S2	5/27	92	92
T		178	179

Revised 3/3/2014
Approved 3/18/2014



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

TEACHER SALARY SCHEDULE

STEP	B.S.	B.S. +16	M.A.	M.A. +15	M.A. +30	PhD
1	37,969	39,015	42,525	45,289	48,233	50,644
2	38,444	39,600	43,163	45,968	48,956	51,404
3	38,925	40,194	43,810	46,658	49,690	52,175
4	39,412	40,797	44,467	47,358	50,435	52,958
5	39,905	41,409	45,134	48,068	51,192	53,752
6	40,623	42,154	46,353	49,366	52,574	55,203
7	41,354	42,913	47,605	50,699	53,993	56,693
8	42,098	43,685	48,890	52,068	55,451	58,224
9	42,856	44,471	50,210	53,474	56,948	59,796
10	43,627	45,271	51,566	54,918	58,486	61,410
11	-	46,086	52,850	56,285	59,942	62,939
12	-	46,916	54,166	57,686	61,435	64,506
13	-	-	55,515	59,122	62,965	66,112
14	-	-	56,897	60,594	64,533	67,758
15	-	-	58,314	62,103	66,140	69,445
16	-	-	59,784	63,668	67,807	71,195
17	-	-	61,291	65,272	69,516	72,989
18	-	-	62,836	66,917	71,268	74,828
19	-	-	64,419	68,603	73,064	76,714
20	-	-	66,042	70,332	74,905	78,647
21	-	-	67,733	72,132	76,823	80,660
22	-	-	69,467	73,979	78,790	82,725
23	-	-	71,245	75,873	80,807	84,843





FUNDS AND DEFINITIONS

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

GENERAL (INCIDENTAL) FUND

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

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

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

TEACHERS' FUND

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

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



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

CAPITAL PROJECTS FUND

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

DEBT SERVICE FUND

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

OTHER FUND DEFINITIONS

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

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

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

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



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

CLASSIFICATION OF REVENUE AND EXPENDITURES

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

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

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

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

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

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

A typical budget code number reflecting the above would be:

100-1252-6411-412-951

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

1252 A function code indicating Remedial Reading.

6411 An object code indicating Instructional Materials and Supplies.

412 An operational unit code indicating Lakeview Elementary School.

951 A project/program code indicating federal Title I funds.

The specific codes used by the District in the 2013-2014 budget are generally defined in the following section and utilized in the financial section of the document.





WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

REVENUE BY OBJECT

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

5100-Local Revenue

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

5200-County Revenue

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

5300-State Revenue

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



WENTZVILLE R-IV SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET

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

5400-Federal Revenue

- 5412 Medicaid: Reimbursement for Medicaid services.
- 5422 Basic Formula-Federal Budget Stabilization Fund Education-ARRA: Amounts received through the State Foundation Formula from the Federal Budget Stabilization Fund Education of the American Recovery and Reinvestment Act.
- 5423 Transportation-ARRA: Amounts received through the state for transportation of school children from the Federal Budget Stabilization Fund of the American Recovery and Reinvestment Act.
- 5424 Basic Formula-Federal Budget Stabilization Fund Government Services-ARRA: Amounts received through the State Foundation Formula from the Federal Budget Stabilization Fund Education of the American Recovery and Reinvestment Act.
- 5425 Classroom Trust Fund-Jobs Bill: Amounts received through the Classroom Trust Fund calculation from the Education Jobs Fund program.
- 5426 Classroom Trust Fund-Jobs Bill: Amounts received through the Classroom Trust Fund calculation from the Education Jobs Fund program.
- 5428 Basic Formula-Jobs Bill-State School Moneys Fund: Amounts received through the State Foundation Formula from the Education Jobs Fund program.
- 5429 Basic Formula-Jobs Bill-Federal Budget Stabilization Fund: Amounts received through the State Foundation Formula from the Education Jobs Fund program.



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

- 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.
- 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.
- 5456 Title I-A, Education for Disadvantaged-ARRA: Amounts received through the state for Title I, Part A and funded from American Recovery and Reinvestment Act.
- 5462 Title III, ESEA-English Language Acquisition and Academic Achievement: Amounts received for teaching limited English proficient children.
- 5465 Title II, Part A & B, ESEA-Teacher and Principal Training and Recruitment Fund/Mathematics and Science Partnerships: Amounts received for improving teacher and principal quality.
- 5493 IDEA, Part B(611)-ARRA: Amounts received for purposes specified in the Individuals with Disabilities Act (IDEA) and funded from the American Recovery and Reinvestment Act.
- 5494 IDEA, Part B (619) ECSE-ARRA: Amounts received for purposes specified in the Individuals with Disabilities Act (IDEA) for Early Childhood Special Education (ECSE) and funded from the American Recovery and Reinvestment Act.
- 5497 Other Federal Revenue: All other federal revenue not covered by the above revenue codes.

Other Revenue

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



WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

EXPENDITURES BY FUNCTION

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

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

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

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

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

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





WENTZVILLE R-IV SCHOOL DISTRICT 2014-2015 ANNUAL BUDGET

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.

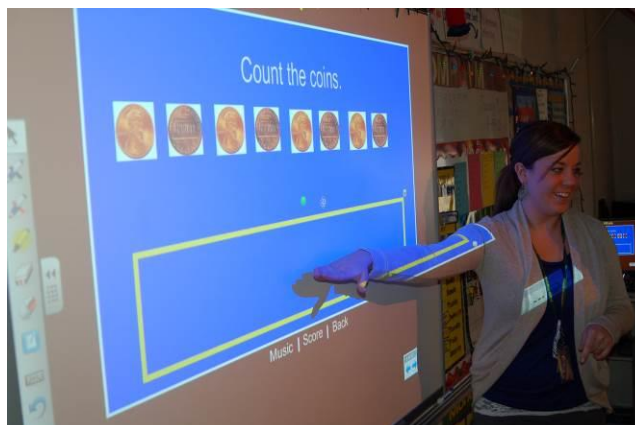
6200-6299 Benefits: Amounts paid by the District for benefits on behalf of the employees. These amounts are not included in the gross salary. Such expenditures include fringe benefits. While these payments are not made directly to the employee, they are considered part of the cost of employment.

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.





GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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.

